Library Director's One-Stop Guide

2024

New Director's Workshop August 15 and 20, 2024

INDIANA STATE LIBRARY

INDIANA LIBRARY DIRECTOR'S ONE-STOP GUIDE

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Welcome New Directors

Dear Colleagues:

Indiana libraries are so much more than just a bricks and mortar repository of books. Today, the local library is early literary center, a catalyst for economic development, a provider of professional development and lifelong education services, a gateway to digital information and online resources, and a cultural and civic center of the community.

As libraries continue to evolve we face challenges, but remember that you are never alone. Chances are someone in Indiana's statewide library community will have overcome the very same obstacles you may one day face. Also, do not hesitate to contact the Indiana State Library for help or reassurance. The State Library staff is dedicated to providing libraries with assistance on a wide range of library issues, including programming, professional development, board policies and so much more.

This handbook was developed as a tool you can turn to for answers to common questions. Please call our staff if you need clarification or assistance with anything covered in this handbook. You are also encouraged to join one or more listservs for Indiana librarians to find help from your peers and other library staff.

Congratulations on your recent appointment as an Indiana public library director. I wish you the best of luck in all your future personal and professional endeavors.

Sincerely,

Jacob Speer
Indiana State Librarian
JSpeer@library.in.gov

Overview of the Indiana State Library

Indiana State Library: Open for Exploration

The Indiana State Library was established in 1825 to provide library services to Indiana's state governmental officials and employees. Since that time, its responsibilities have expanded to provide services to all citizens of Indiana, including special populations such as the blind and visually impaired, to collect and preserve all types of information about the state of Indiana, to support the development of the library profession, and to strengthen the services of all libraries within Indiana.

Today, the Indiana State Library houses the vast collections with over two million volumes and three million manuscripts, as well as thousands of maps, federal documents, microfilm, and more. Just as the Library of Congress serves as the historical repository for our nation, the State Library is responsible for collecting and preserving all types of information and data about Indiana. The State Library proudly maintains two of the largest Indiana History and Genealogy collections in the world.

Services for Public Libraries

The Library Development Office (LDO) of the Indiana State Library provides assistance and consultation to librarians, trustees, and community leaders on all aspects of library programming, laws, standards, statistics and operations, including:

- Administration of LSTA funds for improvement of library services;
- Development and provision of workshops, including new director and trustee training, grant support, and budget workshops;
- Collecting, compiling and disseminating statistics on Indiana libraries;
- Maintaining and publishing directories and lists of shared resources and other reciprocal borrowing opportunities;
- Providing consultation and education concerning public library law and standards; and
- Administering statewide library services, such as ILL, delivery services & Evergreen Indiana.

Library Services & Technology Act

The State Library administers the Library Services & Technology Act (LSTA) grant program through the distribution of federal LSTA funds for the purposes of increasing the use of technology in libraries, fostering better resource sharing among libraries, and targeting library services to special populations. The State Library annually awards sub-grants to Indiana libraries for programs in the areas of library technology, digitization, innovation and programming for underserved populations.

Statewide Library Services

The State Library supports the advancement and development of all Indiana libraries, library staff and improved services for all the citizens of Indiana. The Library Development Office (LDO) administers several statewide library services, which are made possible through LSTA funding. These innovative technology and resource sharing solutions collectively save Indiana libraries millions of dollars annually. The Professional Development Office (PDO) includes specialists in the areas of programming, children's services, continuing education opportunities, and services available from the Indiana State Library.

Certification: The PDO handles all aspects of library certification, including program administration, consultation services and approval of LEU eligibility for course providers.

Children's Services: Provides training and consulting services related to children's services throughout the state. Primarily focuses on early literacy, facilitating programs like the Collaborative Summer Library Program, Every Child Ready to Read and other initiatives.

Consultation Services: The State Library is the authority on laws, standards, library budgets and state requirements affecting Indiana's public libraries. LDO consultants are available for one-on-one consultation and also provide essential training for new directors and trustees. They also specialize and train in the areas of grants, literacy, library finance, E-rate and resource sharing.

Continuing Education: PDO staff provides educational opportunities via in-house, online and on-site workshops. Indiana librarians are also eligible to enroll in free classes from national providers like LinkedIn Learning and WebJunction.

Digitization Services: The State Library administers LSTA sub-grants to libraries for the purpose of digitizing Indiana's historical records. The primary goal is to develop content for Indiana Memory (https://digital.library.in.gov/), a collaboration of historical and cultural organizations enabling free online access to Indiana's unique cultural and historical heritage through a variety of digital formats. The State Library also does extensive user training, loans scanning equipment and performs large-scale digitization projects for Indiana Memory, the National Digital Newspaper Program and Hoosier State Chronicles (https://newspapers.library.in.gov/), offering online access to thousands of pages of historic Indiana newspapers.

Evergreen Indiana is a growing consortium of more than 120 Indiana libraries using the Evergreen open source integrated library system (ILS). Evergreen Indiana collectively saves public libraries millions of dollars in annual licensing, technology and support costs associated with maintaining a library catalog. The shared Evergreen catalog enables patrons to place holds from home and to receive them at their participating library of choice, or go to any Evergreen library statewide to access approximately 7,000,000 items free of additional charge.

InfoExpress, a statewide delivery service for interlibrary loan (ILL) materials and other resources, is available to all Indiana libraries. Public libraries that are active lenders of resources or on Evergreen Indiana are eligible for heavily subsidized one- to two-days-a-week service.

INSPIRE.in.gov: For nearly two decades, INSPIRE.in.gov has helped Hoosiers get ahead of the curve at work and in the classroom with the credible information they need instantly. INSPIRE offers free online access to thousands of magazine and journal articles, research tools, study aids and resources for jobseekers through a virtual portal available to Hoosiers 24/7 from their home, work, school or public library computer.

SRCS: SRCS (Statewide Remote Circulation System) is a patron-initiated interlibrary loan system which links the catalogs of over 200 public, academic and special libraries.

Library Standards: The State Library oversees the compliance of the Indiana Public Library Standards (590 IAC 6) to encourage high quality and equitable services for all Indiana residents.

Library Statistics: The State Library collects and compiles an annual report of public library statistics that assists federal, state and local entities in identifying needs, measuring effectiveness of library programming, identifying best practices, and developing plans to improve and strengthen services. Local libraries may use these findings as talking points with patrons, legislators and other local decision makers. These annual statistics are available at https://www.in.gov/library/services-for-libraries/plstats/.

Regional Consultants: The State Library's team of regional library consultants provides on-site programming, marketing, consulting and continuing education support and services to libraries within their geographical area of the state.

Chapter 1
<u>Duties of the Director and Library Board</u>

Public Library standards (590 IAC 6) define the role of the director and board members (see Chapter 2).

A. Library Director and Library Board

The library board is responsible for hiring a full-time library director with the education and experience required by the Librarian Certification Rule (590 IAC 5).

The director is the administrative head of the library and is responsible to the library board for the operation and management of the library.

The library board and director shall maintain their functions as follows:

1) The board is responsible for **governance and policy**.
2) The director is responsible for **administration**, and is responsible to library board for the operation and management of the library.

IN the Public Trust is the trustee manual. According to page 25, **the director has the responsibility to:**

- Implement board policies
- Represent the library in negotiations, public relations and other public events
- Recommend staff for hiring
- Direct, supervise, educate, evaluate and discipline all staff
- Prepare the annual budget for approval by the board
- Manage the finances of the library
- Oversee the assets of the library
- Plan the annual operations of the library to fit into the long-range plan of the board
- Assist the board in the governance of the library by informing the board of the status of the library and recommending policy direction for the board
- Report to the board the results of board actions
- Remain current and knowledgeable about the library and appropriate methods of operation
- Prepare an annual report of the progress of the library and submit that report to the

board and to the Indiana State Library.

The library director is the person ultimately responsible for the library. Even though the board is <u>governing</u> the library, the director is <u>managing</u> it and all of its resources. This includes the facilities, finances, personnel, and inventory.

Depending on the size of the library, you will either be working with a team of professionals which you will oversee in their management of select resources, or you will be the one and only manager juggling the management of everything – or something in between.

The first duty of the new director is to find out which scenario fits your library, and roll with it. Either you will be fixing a stopped-up toilet and scraping ice off of the sidewalks in between budget and programming meetings, or you will be making sure that these tasks get done while you deal with issues only the large libraries encounter, such as investments and foundations.

One thing you need to realize, however, is that you are not alone. That is what this guide is all about – to provide you with the resources and contact information you will need to manage your library. The State Library is here to aid you in your quest to provide Indiana residents with top-notch library service.

Another resource is your peers. Many directors in Indiana have mentored new library directors in the past, and many continue to do so. Get on a listserv https://www.in.gov/library/services-for-libraries/ldoresources/listservs/ ask questions, check out statistics on the ISL website https://www.in.gov/library/services-for-libraries/plstats/ to find libraries of similar size and call those directors. Librarians in Indiana are a very giving bunch, so don't reinvent the wheel. You will be asked to provide payback someday!

The following is adapted from the Small Library Project Pamphlet #3, "The Trustee of a Small Public Library," published by American Library Association. Also included here are requirements found in section 6-1-5 of **590 IAC 6 Minimum Standards for Public Libraries.** Please see Chapter 2 in this manual for full recommendations.

<u>Recommended Duties of the Library Board</u>

1. Maintain separate function from the director: board is responsible for governance and policy.

2. Operate in compliance with Indiana laws.

3. Employ a full-time library director with the education and experience required by the Librarian Certification Rule (590 IAC 5).

4. Know the program and needs of the library in relation to the community; keep abreast of standards (see Chapter 2 for newest standards).

5. Comply with state and federal laws affecting the library and employment procedures.

6. Adopt proposed library budget that adequately funds library's programs and purpose.

7. Establish a library policy for book and materials selection commensurate to your community size and adhering to standards.

8. Establish, support and participate in a planned public relations program.

9. Attend all board meetings and see that accurate records are kept on file at the library.

10. Attend regional, state, and national trustee meetings and workshops, and affiliate with the appropriate professional organizations.

11. Be aware of the services of the Indiana State Library.

12. Report regularly to governing officials and the general public.

Recommended Duties of the Director

1. Maintain separate function from the board: director carries out policy of board, and is responsible for administration, operation and management of library.

2. Keep the board informed of Indiana laws and legislation.

3. Keep board informed on certification requirements and keep up-to-date on certification.

4. Prepare regular reports embodying the library's current progress and future needs; cooperate with the board to plan and carry out the library program. Comply with newest standards. (See Chapter 2)

5. Provide documentation for board drafting personnel policies and procedures.

6. Prepare an annual budget for the library in consultation with the board and give a current report of expenditures against the budget at each meeting.

7. Select and order books and materials to support your community adhering to standards with regard to your community.

8. Maintain an active program of public relations.

9. Attend all board meetings.

10. Affiliate with state and national professional organizations and attend professional meetings and workshops.

11. Make use of Indiana State Library services and library consultants.

12. Report regularly to the library board, to the officials of local government, and to the general public.

B. Working with the Library Board

(Excerpt from the Idaho Librarian Survival Manual)

When you were hired, you became an employee of your library's board of trustees. Most of the time, working with your library board will be easy, because you and the library board have a common interest and a common mission: to provide your community with the best possible library service. Good board members will be your best allies in working for better service. They will bring ideas, encouragement, and enthusiasm to the library.

The keys to working with your library board are **respect, communication, and tact**. As a new librarian, recognize that the library and the library board have a history. The board is used to doing things in certain ways. Unless they have had serious problems, board members are not likely to be interested in changing what they see as successful. They are not likely to change things unless you can give them good reasons, and even then, it may take some time for them to develop trust of your judgment.

During your first year, you probably will want to spend more time in trust building rather than in problem solving with your library board. Try to get to know each board member personally, find out what they think about the library and where they want the library to be going.

It is also vitally important to communicate as much information as possible to your library board members. If you see a potential difficulty coming up, make sure that the board is aware of it, even if you are afraid it reflects badly on you. No one likes to be surprised by a major problem that everyone else saw coming. At the same time, do not dwell on the negative. Make sure that the board knows about the library's successes too.

While it is true that the library board is charged with setting policy, you will know more about the day-to-day operations of the library. Board members sometimes have ideas that simply are not workable or that will end up hurting the library. As the library director, it is your duty to inform the board of what you expect the practical consequences of their decisions will be. However, once the decision is made, it is your responsibility to carry it out to the best of your ability, even if you don't agree with it.

Another problem that sometimes occurs is when a board member interferes with the administration of the library. The trustee may come in and tell you to make changes, interfere with the work of your staff, or go out into the community and misrepresent the library's position on various issues. In these cases, it is important for you to remember that legally individual board members have no power over the library. It is only when the board acts as a group at an official meeting that library policy is made.

It is all well and good to know that an individual board member doesn't have the authority to interfere with the administration of the library, but they still represent one seventh of your boss. If this trustee has been on the board for a long time or is an officer of the board, they may even have more power than that with the board. What do you do in a case like this?

1. First, remember to keep your cool. Treat the request with respect and tact.
2. Second, tell the board member that you do not feel comfortable making the change without the full board acting on it. Tell the board member that you will ask the board chair to put the issue on the agenda for the next board meeting or even to call a special meeting if necessary.
3. Third, look for some alternative that you can use without board approval to solve the problem between the time the problem arises and the next board meeting. Make sure that the alternative that you choose conforms to present policy.

What should you do if the board makes a decision that you do not agree with? Unless the decision is illegal or unethical, it is your responsibility to carry out the decision as best you can.

Try to make it work and don't express your negative opinion to the public or staff. If the decision creates problems for the library, document these and bring them to the board. Don't forget if the decision turns out to be a good one, however, to compliment the board on it.

New Trustee Orientation

Once new trustees have come on the board, it is very useful if your board members and you can give the new trustee an orientation to the library.   You should also make sure that new trustees have received a copy of **IN the Public Trust**, the manual for Indiana public library trustees, as well as copies of important local documents, such as bylaws, policy statements, and minutes from the previous year. Please download a copy of **IN the Public Trust** from the Library Development Office website at https://www.in.gov/library/InPubTrust/. If you need assistance with this, please contact the office at 1-800-451-6028, or ldo@library.in.gov. By working with trustees while they are new on the board, you can build the kind of positive relationship that will most benefit your library.

Certificate of Appointment for Public Library Board Members

Once appointed by an appointing authority, according to IC 36-12-2-19, the appointing authority needs to provide the new board member with a completed "Certificate of Appointment". The new board member must take the oath of office within 10 days of receiving the Certificate of Appointment. A copy of the Certificate of Appointment must be provided to the library director for the purpose of filing the certificate with the official papers of the library. The Certificate of Appointment must also be filed with the clerk of the circuit court in your county within 30 days from taking the oath of office or the library board appointment is null and void and the office becomes vacant (IC 5-4-1-1.2).

The certificate is found at this URL: https://www.in.gov/library/files/31873-fill-in.pdf

Ensuring Attendance of Board Members at Meetings

Attendance is a high priority for board members. Absence harms the productivity and effectiveness of board action. Comply with the law that the board meets monthly and that a quorum is required to conduct library business.

Perhaps an absence policy is needed whereby unexcused absences are kept to a minimum, and excused absences are acceptable. Consistent absences should be considered unacceptable. A vacancy occurs whenever a member is absent from six (6) consecutive regular board meetings for any cause other than illness. The appointing authority shall be notified by the secretary of the board of a vacancy. (IC 36-12-2-20(b))

Of course it is not enough for the trustee to show up. Trustees need to read the agenda and prepare for the meeting.

A few points to consider regarding your board meetings:

1. Are meetings businesslike and productive?
2. Are meetings under two hours?
3. Are the agenda items board level items or are the board dealing with trivial matters?
4. Is everyone encouraged to participate?
5. Does another board member contact the missing board member(s) after the meeting and encourage them to attend next time?

Showing up and working productively together contributes to the community enjoying the valuable services the library offers.

Engaging Board Members in Planning and Participating in Library Projects

Be positive. Get board members to buy into planning. As ideas are mentioned and discussed, ask the board member who seems most interested or who suggested something in particular to chair a committee to develop that plan or policy. Be sure to use people from the community, staff, Friends of the Library, teachers, etc., on the committee with the board member. It is always good to get the ideas of a wide range of the community. Again, be positive. Get the board excited. Brainstorm, but don't run a topic into the ground. Your excitement can be contagious.

Sample Library Board Bylaws

These are **suggestions only**. They indicate the points to be covered, but each library board must adapt them to fit local conditions. Bylaws are required by Indiana Public Library Standards (590 IAC 6) in order for the library to be in compliance with standards and qualify for state and federal funds and must be on file at Indiana State Library.

Per 590 IAC 6-1-5(f), the library shall have written bylaws that state its purpose and its operational procedures and specifically state rules governing conflicts of interest issues and nepotism. The bylaws shall be reviewed at least every three years. A copy of the bylaws shall be submitted to the Indiana State Library with the library's annual report.

Article I Membership, Purpose and Authority

Section 1. The _____ Public Library is a municipal corporation and Class [#] library organized under the public library provisions of IC 36-12. The purpose of the library is to meet the educational, information, and recreational interests and needs of the public.

Section 2. In accordance with the provisions of IC 36-12, the library board of _____ Public Library shall consist of members chosen for their fitness for public library trusteeship.

Section 3. The library board shall govern the library under according to the purposes and authority set forth in IC 36-12, as amended, and such other Indiana and federal laws as affect the operation of the Library.

Article II Officers

Section 1. Officers of the board shall be a President, Vice President, Secretary and Treasurer.

Section 2. The officers shall be elected at the January meeting and shall serve a term of one year.   Vacancies in office shall be filled at the next regular meeting of the board after the vacancy occurs.

Section 3. The duties of the officers shall be such as by custom and law and the rules of this board usually devolve upon such officers in accordance with their titles. (Or the duties might be defined here.)

Article III Meetings

Section 1. The library board shall meet on the (___) of each month at (___) o'clock at the (location). The (name a month) meeting shall be the annual meeting.

Section 2. Special meetings may be called by the President, or upon written request of 2 members, for the transaction of business as stated in the call. Notice stating the time and place of any special meeting and the purpose for which called shall be given each member of the

board at least 2 days in advance of such meeting and to the local media 48 hours in advance, as according to law.

Section 3. A quorum for the transaction of business shall consist of a majority-equal to 50% of the number of seats established by law-plus one.   This is regardless of any current vacancies on the library's board. Any vote by a board which does not have a quorum present may be legally invalid.

Section 4. Order of business may be:

> Call to order
>
> Reading and approval of minutes
>
> Approval of bills
>
> Report of the librarian
>
> Committee reports
>
> Communications
>
> Unfinished business
>
> New business
>
> Adjournment

Section 5. *Robert's Rules of Order*, last revised edition, shall govern the parliamentary procedure of the board.

Article IV Committees

(Suggestion: Special committees for the study of special problems may be appointed by the chairman, with the approval of the board, to serve until the final report of the work for which they were appointed has been filed at a regular library board meeting. Bylaws might include provision for standing committees appointed by the president at the first meeting following the annual meeting, to serve for one year. A **finance committee**, which might be either a standing committee or a special committee, would assist the library director in preparing the annual budget and represent the library board to justify it before the governing body.

In most matters, the board's most effective operation is as a committee of the whole. Boards of larger libraries may need other committees to advise the librarian and to represent the board in the community on such subjects as buildings and maintenance, personnel, library program, and extension of service.

Special committees may investigate, study, and report all matters on which the board can **act** more expeditiously as a whole.)

Article V Library Director

The library director shall be considered the executive officer of the board and shall have sole charge of the administration of the library under the direction and review of the board. The library director shall be held responsible for the care of the building(s) and equipment, for the employment and direction of the staff, for the efficiency of the library's service to the public, and for the operation of the library under the financial conditions set forth in the annual budget. The library director shall attend all library board meetings, except those at which her/his appointment, salary, or performance is to be discussed or decided.

Article VI Ethics for Library Trustees

Trustees, in the capacity of trust imposed upon them, shall observe ethical standards with absolute truth, integrity and honor.

Trustees must promote a high level of service while observing ethical standards.

Trustees must avoid situations in which personal interests might be served or financial benefits gained at the expense of library users, colleagues or the institution.

Trustees will not use the library for personal advantage or the personal advantage of friends or relatives.

It is incumbent upon any Trustee to disqualify himself/herself immediately whenever the appearance of a conflict of interest exists.

Article VII Nepotism

Board members and their immediate family members (as defined below) will be excluded from consideration for employment by the organization.

Employees shall not hold a position with the organization while they or members of their immediate family (as defined below) serve on the board of directors or any committee of the board.

Employees may not hold a job over which a member of their immediate family exercises supervisory authority. In this section and sections 1 and 2 above, immediate family includes the following: husband, wife, son, son-in-law, daughter, daughter-in-law, father, father-in-law, mother, mother-in-law, brother, brother-in-law, sister, sister-in-law, grandparents, and grandchildren.

Article VIII Amendments

These bylaws may be amended at any regular meetings of the library board with a quorum present, by majority vote of the members present, providing the amendment was stated in the agenda for the meeting.

Sample Nepotism Template to Include in the Bylaws

Part One

1. Board members and their immediate family members (as defined below) will be excluded from consideration for employment by the organization.
2. Employees shall not hold a position with the organization while they or members of their immediate family (as defined below) serve on the board of directors or any committee of the board.
3. Employees may not hold a job over which a member of their immediate family exercises supervisory authority. In this section and sections 1 and 2 above, immediate family includes the following: husband, wife, son, son-in-law, daughter, daughter-in-law, father, father-in-law, mother, mother-in-law, brother, brother-in-law, sister, sister-in-law, grandparents, and grandchildren.

Part Two

It is well accepted that employment of relatives in the same area of an organization can cause serious conflicts and problems with favoritism and employee morale. In these circumstances, all parties, including supervisors, leave themselves open to charges of inequitable consideration in decisions concerning work assignments, transfer opportunities, performance evaluations, promotions, demotions, disciplinary actions, and discharge. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried into day-to-day working relationships.

It is XYZ's policy that relatives of persons currently employed by XYZ may be hired only if they will not be working directly for or supervising a relative. If already employed, they cannot be transferred into such a reporting relationship. If the relative relationship is established after employment, the individuals concerned shall decide who is to be transferred. If that decision is not made within 30 calendar days, management shall decide.

In other cases where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or terminated from employment.

For the purpose of this policy, a relative is defined to include spouses, parents, children, brothers, sisters, brothers-and sisters-in-law, fathers-and mothers-in-law, stepparents, stepbrothers, stepsisters, and stepchildren. This policy also applies to individuals who are not legally related but who reside with another employee.

Part Three

EMPLOYMENT OF SPOUSES: With respect to the employment of relatives, XYZ reserves the right to: Refuse to place one spouse under the direct supervision of the other spouse where such has the potential for creating an adverse effect on supervision, safety, security, or morale.

   a. Refuse to place both spouses in the same department, division, program or facility where such has the potential for creating an adverse effect on supervision, safety, security, morale, and involves potential conflicts of interest.

EMPLOYMENT OF OTHER RELATIVES: Relatives, up to and including first cousins of any agency employee, board of trustee or any:
a.   Person exercising, hiring, promotion, and termination authority may not be hired into agency service without approval of the chief executive or the executive committee of the board of trustees.
b.   Relatives within the third degree of kinship by blood or marriage of any agency employee, regardless of status, will not be hired in the same department, division, program, or facility where such has the potential for creating an adverse effect on supervision, safety, security, morale or involves potential conflicts of interest without the written prior approval of the chief executive.
c.   If two (2) employees marry or become related, or cohabit and a conflict arises, only one (1) of the employees will be permitted to stay with XYZ unless reasonable accommodations can be made to eliminate the potential problems. The decision as to which relative will remain with XYZ must be made by the two (2) employees within three (3) calendar days or by XYZ on the basis of service value.

To locate the laws below consult Legislative Service Agency webpage for Indiana Codes found here http://iga.in.gov/legislative/laws/current/ic/

IC 35-44.1-1-4 Conflict of interest

IC 5-16-11-5.5 Conflicts of interest; consultants

IC 5-16-11-6 Conflict of interest disclosure; filing

Lucrative Office

The question is asked can a library board trustee serve on another public board and this is where lucrative office is applied.

https://iga.in.gov/laws/constitution

Article 2 Section 9 of the Constitution of Indiana, states: No person holding a lucrative office or appointment under the United States or under this State is eligible to a seat in the General Assembly; and no person may hold more than one lucrative office at the same time, except as

expressly permitted in this Constitution. Offices in the militia to which there is attached no annual salary shall not be deemed lucrative.

(History: As Amended November 6, 1984).

The other reference offered is to the Attorney General Dual Office Holding Guide found here https://www.in.gov/attorneygeneral/files/Dual-Office-Holding-Guide.pdf.

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT
from https://www.in.gov/library/files/54266_fill-in.pdf

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT
State Form 54266 (R2 / 6-15) / Form 236
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** _____

    _____

2. **Title or Position With Governmental Entity:** _____

3. a. **Governmental Entity:** _____

    b. **County:** _____

4. **This statement is submitted (check one):**

    a._ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

    b._ as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. **Name(s) of Contractor(s) or Vendor(s):** _____

    _____

    _____

6. **Description(s) of Contract(s) or Purchase(s)** *(Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):*

    _____
    _____
    _____
    _____
    _____

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7. **Description of My Financial Interest** *(Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):*

_____
_____
_____
_____
_____
_____

(Attach extra pages if additional space is needed.)

8. **Approval of Appointing Officer or Body** *(To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university.):*

I (We) being the _____of
 (Title of Officer or Name of Governing Body)

_____and having the power to appoint
 (Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44.1-1-4; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

_____   _____

_____   _____

_____   _____
         Elected Official   Office

9. **Effective Dates** *(Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):*

_____   _____
 Date Submitted *(month, day, year)*   Date of Action on Contract or Purchase *(month, day, year)*

Page 2 of 3

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: _____
(month, day, year)

Printed Name: _____
(Please print legibly.)

Email Address: _____

Within fifteen (15) days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts by uploading it here https://gateway.ifionline.org/sboa_coi/ which is the preferred method of filing, or by mailing it to the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county where the governmental entity took final action on the contract or purchase.

Board Composition

The 236 public library districts in Indiana vary in territory composition and classification. These include: city/town libraries, county libraries, city/town/township(s) libraries. Many are Class 1 libraries governed by a seven member appointed board.

A library board appointee needs to reside in the library district at the time of their appointment and needs to have resided there for at least two years immediately preceding the appointment. Typically a seven member board for a Class 1 library consists of:

- 1 county commission appointment
- 1 county council appointment
- 3 school board appointments

And the last two appointments vary based on the territorial composition of the library district (for example, library is only in one city; library is in one township, etc.)

In addition to the library types mentioned above with seven member library boards, there are four county contractual libraries in Indiana that appoint a separate four member board. The four (4) additional members of a county contractual library board required by IC 36-12-6-2 are appointed as follows:

(1) Two (2) members appointed by the executive of the county in which the county contractual library district is located.

(2) Two (2) members appointed by the county superintendent of schools, or if there is no county superintendent of schools, by the county auditor of the county in which the library district is located.

There are a handful of libraries which are an exception to the seven member library boards and the additional 4 member boards that represents contractual library composition. In general, the remaining libraries are endowed libraries that have board appointments that represent their endowment interests.

Resources referenced in this chapter:

- Certificate of Appointment Public Library Board Member
  https://www.in.gov/library/files/31873-fill-in.pdf

- Uniform Conflict of Interest Disclosure Statement – Form 54266 State Forms Online Catalog at https://www.in.gov/library/files/54266_fill-in.pdf

- IN The Public Trust

  https://www.in.gov/library/InPubTrust

- Idaho Librarian Survival Manual

  https://files.eric.ed.gov/fulltext/ED381172.pdf

Other Helpful information:

Library law found here http://iga.in.gov/legislative/laws/current/ic/titles/036#36-12

IC 36-12-2 and IC 36-12-3 Public Libraries: Organization and Board Members

The code includes board appointment information, terms, meetings, treasurer information, duties, powers, etc.

Additional Trustee Trainings:

Contact the LDO Office at (800) 451-6028 to arrange an onsite presentation of trustee-related topics. Sample training topics include:

1. The Public Library Trustee: general overview of what they do and how to do it

2. The Public Library Trustee and the Public Library Director- Governance and Management

3. The Public Library Trustee and Policies

4. The Unserved Area and How to Begin Bringing It into Your Library District

5. Committees, Meetings, and the Open Door Law

See also Library Development Office webpage on Trustee Information at
https://www.in.gov/library/services-for-libraries/trustee/

Chapter 2

__Public Library Standards__

The **Public Library Standards** were enacted by the Indiana Library and Historical Board to establish the minimum service levels expected of Indiana public libraries. Some of the topics covered by Indiana's public library standards include:

- Days and Hours of service
- Library Websites
- Resource Sharing and Courier service
- Public Computers and internet speed
- Materials Expenditures
- Programming
- Services and spaces for different age groups
- Long Range Planning

Public libraries are required to meet the standards to be able to receive any state or federal funds disbursed by the Indiana State Library in the form of grants or monetary award. The funds affected include:

- State technology grants
- E-rate funds for Internet connectivity
- Discounts on state-wide services for which the Indiana State Library charges (including InfoExpress)
- PLAC distribution
- Other state funds
- LSTA grants

The current Library Standards can be viewed here: https://www.in.gov/library/files/590IAC6.pdf

How is it determined that a library is meeting Standards?

Responses provided on the Indiana State Library's Annual Report for Public Libraries are reviewed to help determine if a library is meeting standards. This usually occurs between March and May of the year following the period covered by the report (e.g. May 2025 for the 2024 report which is due 3/1/2025). Libraries are contacted by email or mail if they appear to be out of standards on any issue, and given an explanation of the issue, as well as an option to correct the issue or request a waiver. The Indiana Library and Historical Board makes the final determination whether a library is considered to be "in standards."

Where to get help meeting specific Standards issues:

- **Long Range Plans and Bylaws -** Templates and advice for writing trustee bylaws and long range plans are available from the Library Development Office. Questions about the standards may be addressed to the Library Development Office or your regional coordinator.
- **Lack of a Library Website/Outdated website –** The Indiana State Library offers the **Connect IN** service for libraries unable to create or host their own website. If you have questions, contact the Professional Development Office, or visit: http://www.in.gov/library/connect.htm
- **Resource Sharing – Evergreen Indiana -** Questions about the Evergreen Indiana Open Source Integrated Library System (www.in.gov/library/evergreen.htm), a resource to meet standards regarding automation and a public access catalog, should be addressed to Courtney Brown, cobrown@library.in.gov.
- **Resource Sharing – SRCS –** SRCS is also an option for public libraries interested in opening their collections to the statewide resource sharing community. Interested libraries should contact statewideservices@library.in.gov to learn about how to join.

ARTICLE 6. GENERAL PROVISIONS

Rule 1. Standards of Eligibility to Receive State Funds

590 IAC 6-1-1 Purpose of rule
      Authority: IC 4-23-7.1-11; IC 4-23-7.1-24
      Affected: IC 4-23-7.1

Sec. 1. Standards for public libraries are established to:
(1) encourage libraries to maintain a minimum level of service; and
(2) establish criteria for eligibility to receive state and federal appropriations.

590 IAC 6-1-2 Definitions
      Authority: IC 4-23-7.1-11; IC 4-23-7.1-24
      Affected: IC 4-23-7

Sec. 2. The following definitions apply throughout this article:
(1) "Bylaws" means the rules adopted by the library board for the:
      (A) government of its members; and
      (B) regulation of its affairs.
(2) "Class A" means libraries serving a population greater than thirty-nine thousand nine hundred ninety-nine (39,999).
(3) "Class B" means libraries serving a population of at least ten thousand one (10,001) but fewer than forty thousand (40,000).
(4) "Class C" means libraries serving a population of ten thousand (10,000) or less.
(5) "Collection expenditures" means items that are purchased with operating funds and made available to patrons by the library for loan and reference including:
      (A) books;
      (B) audiovisual materials;
      (C) electronic media devices; and
      (D) databases.
(6) "Continuing education" means an approach to education that encourages dynamic and continuous learning.
(7) "Director" means the librarian who is:
      (A) the administrative head of the library; and
      (B) responsible to the library board for the operation and management of the library.
(8) "Electronic media devices" means devices used by the public to directly access information, excluding peripherals and connectivity.
(9) "Evening hours" means the hours the library is open after 5:00 p.m.
(10) "Fixed location" means each main location, branch, or campus of a library district.
(11) "Full-time" means that the director is paid for:
      (A) at least thirty-five (35) hours per week; or
      (B) if the library is open fewer than thirty-five (35) hours per week, the number of hours that the library is open.
(12) "INSPIRE" means the virtual library composed of multiple online databases available to residents of Indiana.

(13) "Integrated library system" or "ILS" means software used to track:
        (A) items owned;
        (B) circulation; and
        (C) patron records.
(14) "Library board" means the fiscal and administrative body of a public library.
(15) "Library sponsored program" means a workshop, program, seminar, or outreach program sponsored by the library, in which the library's staff plays a significant role, including, but not limited to, technology, informational literacy, early literacy, children's, cultural programming, and other programming offered for the community.
(16) "Population served" means residents of the library district taxed for the support of the library.
(17) "Public access computer" means each computer connected to the Internet available to patrons and each workstation with software available to patrons, for example, word processing and spreadsheets, or specialized children's programs. Each fixed service location with wireless access to the library's public Internet shall be computed as ten (10) public access computers.
(18) "Special services" means library service for people who are:
        (A) blind;
        (B) deaf; or
        (C) physically disabled.
(19) "Weekend day" means the library is open four (4) hours per day on Saturday or Sunday.
(20) "Young adult" means the age group defined by the American Library Association's Young Adult Library Services Association.

590 IAC 6-1-3 Eligibility to receive state funds; determination
        Authority: IC 4-23-7-5; IC 4-23-7.1-24
        Affected: IC 4-23-7.1-11; IC 36-12-11

 Sec. 3. The eligibility of a public library to receive state or federal funds and services under the provisions of any program for which the Indiana state library is the administrator shall be determined as follows:
(1) Compliance with any requirements that may be set forth in state legislation providing for such funds.
(2) Compliance with Indiana law.
(3) Compliance with the standards promulgated by the Indiana library and historical board.
(Indiana Library and Historical Board; 590 IAC 6-1-3; filed Mar 17, 2010, 4:01 p.m.: 20100414-IR-590080945FRA, eff Jan 1, 2011; readopted filed Jun 12, 2017, 12:47 p.m.: 20170712-IR-590170172RFA)

590 IAC 6-1-4 Minimum standards for public libraries (Repealed)

   Sec. 4. (Repealed by Indiana Library and Historical Board)

590 IAC 6-1-5 Minimum standards for public libraries
        Authority: IC 4-23-7.1-11; IC 4-23-7.1-24
        Affected: IC 4-23-7; IC 4-23-7.1; IC 5-14-1.5; IC 5-14-3-8; IC 6-1.1-18.5; IC 35-44.1-1-4; IC 36-1-20.2; IC 36-12-2-24

   Sec. 5. (a) The library must operate in compliance with Indiana laws, including the following:

(1) The public library law under IC 36-12.

(2) The open door law under IC 5-14-1.5 and access to public records act under IC 5-14-3.

(3) Other Indiana laws that affect municipal corporations and political subdivisions.

(4) Federal laws affecting employment practices.

(b) All newly constructed and existing library facilities must be in compliance with local, state, and federal building and health and safety codes.

 (c) The library must comply with provisions of the federal Americans with Disabilities Act to make its physical and digital services available to everyone.

(d) The library board, in accordance with IC 36-12-2-24, is responsible for hiring and evaluating annually a library director with the education and experience required by the librarian certification rules under 590 IAC 5.

(e) The library board and director shall maintain their separate functions as follows:

(1) The board is responsible for governance and policy.

(2) The director is responsible for administration, operation, and management of the library.

(f) The library board shall have written bylaws that state its purpose and its operational procedures as follows:

      (1) The bylaws shall specifically state rules governing conflicts of interest and nepotism as follows:

            (A) The rules governing conflicts of interest shall be at least as restrictive as IC 35-44.1-1-4.

            (B) The rules governing nepotism shall be at least as restrictive as IC 36-1-20.2.

      (2) The bylaws shall be reviewed by the library board every three (3) years.

      (3) A copy of the bylaws and all amendments to the bylaws that have been adopted by the board each year must be submitted with the library's annual report.

(g) The library board shall adhere to the principles outlined in current Indiana state library publications for library trustees.

(h) The library will provide an orientation to new library board trustees in cooperation with the Indiana state library and shall provide training materials to all library trustees and directors annually.

(i) The library shall provide support for continuing education for staff and trustees.

(j) With the advice and recommendation of the library director, the library board shall adopt the following written plans and policies:

      (1) Collection development.

      (2) Principles of access to all library materials and services, including a schedule of fines and Internet access policy.

      (3) A schedule of classification of employees.

      (4) An annual schedule of salaries.

      (5) A proposed library budget.

      (6) A long-range plan of service for between three (3) to five (5) years. The plan, updates, and revisions must be filed with the Indiana state library. At a minimum, the plan shall include the following:

            (A) A statement of community needs and goals.

            (B) An assessment of facilities, services, technology, and operations.

            (C) Measurable objectives and service responses to the community's needs and goals.

            (D) An ongoing evaluation process.

            (E) Financial resources and sustainability.

            (F) An equipment replacement schedule.

(G) A professional development strategy.

(H) Collaboration with other public libraries and community partners.

(7) Personnel policies and procedures that, at a minimum, address the following:

(A) Employment practices, such as recruitment, selection, and appointment.

(B) Personnel actions.

(C) Salary administration.

(D) Employee benefits.

(E) Conditions of work.

(F) Leaves.

(k) Hours of service shall be provided to allow the greatest possible access for the community as follows for each public library system. Using the definitions provided in section 2 of this rule, hours open are calculated by taking the total unique hours the district is open for regular public service for the majority of the year. The standards for hours and service days are as follows:

(1) Class A libraries: fifty-five (55) hours per week, including four (4) evenings and one (1) weekend day.

(2) Class B libraries: forty (40) hours per week, including two (2) evenings and one (1) weekend day.

(3) Class C libraries: twenty (20) hours per week, including one (1) evening and one (1) weekend day.

(l) The library shall provide the following minimum services in support of adults, young adults, and children, by providing for each audience:

(1) Acquisition, organization, and loan of print, audiovisual, digital, and other collections.

(2) Reference services, including knowledge of and access to reference materials, including inspire.in.gov.

(3) Space designated for each audience in each fixed location.

(m) Total programs sponsored by the library shall be provided with a minimum frequency of twelve (12) programs per year per system regardless of population served.

(n) The library system shall have a qualified individual holding the appropriate librarian certificate supervising the services listed in subsections (m) and (n), adhering to the rules set forth in 590 IAC 5.

(o) The library system shall offer a children's reading program for a minimum of six (6) weeks at each fixed location annually.

(p) A library shall expend, at a minimum, from all funds combined, at least eight percent (8%) of its reported operating expenditures on library collections.

(q) The library shall provide access directly or through the Indiana state library to large print books, talking books, Braille books, audiobooks, and enhanced media to patrons who are unable to read regular print because of a visual or physical disability.

(r) The library shall provide the following means of communication with the public:

(1) A telephone with a publicly published number.

(2) An answering machine, voice mail, or other similar technology to provide operating hours of the library.

(3) A discoverable public website.

(4) An e-mail address or a means of electronic contact for the library listed on the library's website.

(5) Technology available to electronically transmit documents.

(s) The library shall have an ILS including an online public access catalog.

(t) On-site computers shall be provided at no cost for the use of all persons regardless of residency, so long as such use does not violate any laws or other legally binding prohibitions imposed upon the person, including, but not limited to, fines owed the library or violations of local library policies.

(u) The library shall provide public access computers and wireless access at an appropriate Internet connection speed to meet the needs of its community.

(v) The library shall provide the public the ability to print and make copies at each fixed location. A fee may be charged, not to exceed a fee established under IC 5-14-3-8.

(w) The library's website must be discoverable and include the following for each fixed location:

    (1) Hours of operation.

    (2) Physical address or addresses.

    (3) A map for each fixed location.

    (4) Phone number.

    (5) E-mail address or other means of electronic contact.

    (6) A link to inspire.in.gov.

    (7) Public service policies adopted by the library board, to include, but not be limited to, the following:

        (A) Circulation policies.

        (B) Fees.

        (C) Internet use.

    (8) Access to the library's online public access catalog.

    (9) A calendar or schedule of events and programs, which shall be updated at least monthly, including the dates for the library board meetings.

(x) Each public library shall lend materials through at least one (1) of the following:

    (1) Statewide reciprocal borrowing program.

    (2) Online Computer Library Center, Inc. resource sharing.

    (3) A regional or national resource sharing consortium, such as Evergreen Indiana.

    (4) Local reciprocal borrowing program with at least one (1) other public library district within the library district's county or an adjacent county.

(y) Libraries shall not charge their patrons for interlibrary loans (other than reimbursement for actual direct photocopy and postage costs). Recovery of costs for statewide courier services from patrons is not permitted.

(z) A library shall not charge other Indiana libraries for interlibrary loans (other than reimbursement for actual direct photocopy and postage costs). Recovery of costs for statewide courier services from other libraries is not permitted.

(aa) Libraries shall participate in the statewide delivery service managed by the Indiana state library with a minimum of one (1) day per week of service for each two thousand (2,000) packages shipped or received per year, based on the previous year's total volume.

(bb) The library shall annually purge or mark inactive accounts for those patrons who have not used their accounts for the last three (3) years and do not owe materials, fines, or fees to the library, in accordance with the public libraries retention schedule from the Indiana commission on public records.

   (cc) The library shall file the annual report for the preceding calendar year with the Indiana state library, in the form prescribed by the Indiana state library. This deadline will coincide with the due date required by the Indiana state board of accounts (LAR-1) report.

   (dd) The report shall include a statement from the director and the board president or their designees certifying which standards have been met, including a statement outlining the library's intention and specific measures planned to reach the remaining requirements not met at that time.

(ee) Libraries receiving the same audit exception in two (2) subsequent Indiana state board of accounts audits may be found by the Indiana library and historical board to be ineligible to receive state or federal funds and services under the provisions of any program for which the Indiana state library is the administrator.

(ff) Any falsification of statements certifying which standards have been met shall result in the library being required to return to the Indiana state library any state or federal funding that was received during the year or years a library provided false information.

(gg) The Indiana library and historical board may provide a waiver, not to exceed one (1) year at a time, for a public library to be exempt from one (1) or more public library standards under the following conditions:
(1) The public library is deemed to be out of compliance with one (1) or more standards.
(2) The public library board submits an appeal to the Indiana library and historical board seeking a waiver. The request for a waiver must include a citation of the unmet standard or standards, the reason or reasons for noncompliance, and a plan for correction, including a proposed timetable.

Rule 2. Indiana Document Depository Libraries

590 IAC 6-2-1 Selection of depository documents by state library
Authority: IC 4-23-7-5; IC 4-23-7.1-24
Affected: IC 4-23-7.1

Sec. 1. Selection of documents to be sent to depository libraries shall be:
(1) made by the Indiana state library; and
(2) determined by the availability and general interest of the document.

590 IAC 6-2-2 Exemptions from depository program
Authority: IC 4-23-7-5; IC 4-23-7.1-24
Affected: IC 4-23-7.1

Sec. 2. Documents available only through purchase must be obtained directly from the agency of publication by the depository library, if it desires the publication.

590 IAC 6-2-3 Interlibrary loan and reference services required
Authority: IC 4-23-7-5; IC 4-23-7.1-24
Affected: IC 4-23-7.1

Sec. 3. Depository libraries must:
(1) provide interlibrary loan and reference service in connection with Indiana state documents to the libraries and to citizens in their respective regions; and
(2) make every effort to:
        (A) see that depository documents are available to the general public; and
        (B) promote their reference use.

590 IAC 6-2-4 Retention of depository documents
Authority: IC 4-23-7-5; IC 4-23-7.1-24
Affected: IC 4-23-7.1

Sec. 4. All depository documents must be retained at least five (5) years by the depository library.

590 IAC 6-2-5 Disposal of documents by university depository libraries
      Authority: IC 4-23-7-5; IC 4-23-7.1-24
      Affected: IC 4-23-7.1

     Sec. 5. The university depository libraries must request the approval of the Indiana state library before disposing of depository documents retained five (5) years or longer.

590 IAC 6-2-6 Disposal of documents by secondary depository libraries
      Authority: IC 4-23-7-5; IC 4-23-7.1-24
      Affected: IC 4-23-7.1

     Sec. 6. Secondary depository libraries may, at their own discretion, dispose of documents retained five (5) years or longer, unless the Indiana state library has given advance notice that certain documents are needed for the Indiana state library's collection.

590 IAC 6-2-7 Termination as depository library by request or for cause
      Authority: IC 4-23-7-5; IC 4-23-7.1-24
      Affected: IC 4-23-7.1

     Sec. 7. (a) Any depository library has the right to relinquish its privilege at any time by addressing a letter to the director of the Indiana state library stating that the library no longer wishes to be a depository for Indiana state documents.
     (b) The privilege may also be taken away by the director of the Indiana state library for failure of the library to adhere to the rules for Indiana document depository libraries.
     (c) Upon termination of the depository privilege, either by request or for cause, the library shall request of the director of the Indiana state library instructions concerning disposition to be made of the depository publications of the library.

Policies and Plans Required by Law

The Library Development Office has copies of plans, by-laws, and policies from other public libraries if you are interested in seeing sample documents. The Library Development Office has also created a template for board by-laws which can be found on the Library Development Office website. Also consult Chapter 2, Public Library Standards, for more information on the required plans and policies.

For examples of ***policies*** *from Indiana public libraries*: https://www.in.gov/library/services-for-libraries/ldoresources/public-library-policies/

For examples of ***plans*** *from Indiana public libraries*: https://www.in.gov/library/services-for-libraries/ldoresources/templates/

Policies/plans needed to fulfill the *minimum requirements:*

Library Board By-laws

- Outlines purpose and operational procedures and
- Addresses conflicts of interest issues and nepotism
    - The rules governing conflicts of interest shall be at least as restrictive as IC 35-44.1-1-4.
    - The rules governing nepotism shall be at least as restrictive as IC 36-1-20.2.
- Review at least every three (3) years
- Amendments submitted each year with annual report

Long-Range Plan

A long-range plan of service for between three (3) to five (5) years. The plan, updates, and revisions must be filed with the Indiana State Library. At a minimum, the plan shall include the following:

    (A) A statement of community needs and goals.
    (B) An assessment of facilities, services, technology, and operations.
    (C) Measurable objectives and service responses to the community's needs and goals.
    (D) An ongoing evaluation process.
    (E) Financial resources and sustainability.
    (F) An equipment replacement schedule.
    (G) A professional development strategy.
    (H) Collaboration with other public libraries and community partners.

Public Library Standards also require the library to have the following in place:

- **Collection Development Policy**
- **Principles of access to all library materials and services, including a schedule of fines and Internet access policy**
- **A schedule of classification of employees**
- **An annual schedule of salaries**
- **Proposed library budget**
- **Long range plan of service of between 3-5 years**
- **Library policies**

- **Personnel policy and procedures that address at least the following:**
  - Employment practices, such as recruitment, selection and appointment (must include a background check policy IC 10-13-3-16; IC 36-12-1-14)
  - Personnel actions
  - Salary administration
  - Employee benefits
  - Conditions of work
  - Leaves

  Information on compensation and benefits is found on State Board of Accounts' website at https://www.in.gov/sboa/political-subdivisions/libraries/ under the drop down menu under **Indiana Codes** for political subdivisions, libraries (could be a part of the personnel policy)

  A useful resource is *Model Employee Policies for Indiana Employers with Legal Commentary*. 6th edition. Indiana Chamber, 2011. Borrow from Indiana State Library or call the Indiana Chamber at 800-824-6885 for pricing.

Disaster Recovery Plan for Computer Systems

An Information Technology Manual is located on the State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/. Locate **Manuals** under **Uniform Compliance Guidelines** under political subdivisions, libraries.

Internet Acceptable Use Policy (IC 36-12-1-12)

  (1) Must be reviewed annually and
  (2) Must address the appropriate use of the Internet or other computer network by library patrons in all areas of the library

For libraries receiving the eRate discount, or LSTA grants, the policy must also be an Internet Safety Policy and after providing reasonable notice and holding at least one public meeting, the library must approve a policy that addresses the following:

  (B) access by minors to inappropriate content on the Internet and World Wide Web
  (C) the safety and security of minors when using electronic mail, chat rooms, and other forms of direct electronic communications
  (D) unauthorized access, including hacking, and other unlawful activities by minors online
  (E) unauthorized disclosure, use, and dissemination of personal identification information regarding minors
  (F) measures designed to restrict minors' access to materials harmful to minors
  (G) how to disable the filter (Who, what, where and why?)

Children's Internet Protection Act (CIPA) and Neighborhood Children's Internet Protection Act (N-CIPA) (PL 106-554)

Investment Policy

IC 5-13-7-7, see State Board of Accounts website https://www.in.gov/sboa/political-subdivisions/libraries/ for "political subdivisions…libraries." Then drop down menu for **Deposit and Investment of Funds** found under **Indiana Codes**.

Capital Assets & Depreciation

See State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/ and Chapter 3 of the Uniform Compliance Guidelines Manual.

Bad Debt and Uncollectible Accounts

See State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/ and Chapter 3 of the Uniform Compliance Guidelines Manual.

Credit Card/Debit Card Policies

See State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/ and Chapter 3 of the Uniform Compliance Guidelines Manual.

Purchasing Policy

Public Purchasing Indiana Codes also found on State Board of Accounts website https://www.in.gov/sboa/political-subdivisions/libraries/ for "political subdivisions…libraries." Then drop down menu for **Public Purchasing Law** found under **Indiana Codes**.

Electronic Meeting Policy

See IC 5-14-1.5-3.5(d)

Records Excepted from Disclosure Policy

IC 5-14-3-4, see State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/ for "political subdivisions…libraries." Then drop down menu for **Public Records** found under **Indiana Codes**.

Moving and Interview Expense Policy (If the library will pay such expenses)

IC 36-12-2-24(c) (Could be a part of the Personnel policy)

Travel Policy (If the library will pay such expenses)

https://www.in.gov/sboa/files/All-Manuals-Chapter-1-2023-1.pdf (See Chapter 1, Page 1-14). Each unit must adopt a written travel policy in conformity with applicable laws. Reimbursement for lodging and meals must be based upon actual receipts for amounts paid unless otherwise authorized by law. This can be part of the library's personnel policy.

Chapter 3
Indiana Library Laws and
Other Laws Affecting Libraries

Indiana public libraries must follow all applicable state and federal laws.

Indiana public libraries are municipal corporations (units of local government) per IC 36-12-1-5 and political subdivisions per IC 36-1-2-13. The **Indiana Code (IC)** has a chapter dedicated to Indiana public libraries, **IC 36-12** . This is commonly referred to as the **"Library Law"**. Indiana public library directors, staff, and trustees need to be very familiar with this section of the Indiana Code.

Public library directors, staff, and trustees should also be familiar with the **Indiana Administrative Code 590 (IAC) 3, 5, and 6**. Title 590 of the Indiana Administrative Code consists of the administrative rules that Indiana public libraries must follow, including the Public Library Access Card (PLAC), certification, and public library standards. These rules are covered in other chapters in this manual and so will not be covered here.

There are other provisions in Indiana law and the Indiana administrative code that apply to both public libraries and other Indiana political subdivisions generally. These laws include, but are not limited to the following:

• **public purchasing**	• **Open Door law**
• **public works**	• **Access to Public Records Act**
• **real property**	• **taxing**
• **building and fire codes**	• **budgeting**
• **financial provisions**	• **employment**

In addition to Indiana law, there are **federal laws** that must be followed, such as:

Family and Medical Leave Act: Provides for unpaid, job protected medical leave for eligible employees of covered employers so the employees can attend to their own medical needs or the medical needs of a family member

Americans with Disabilities Act: Protects the rights of the public to have equal access to the public facilities and programs; also protects workers with disabilities from job discrimination

Fair Labor Standards Act: Establishes minimum wage, overtime pay, recordkeeping, and youth employment standards

Equal Employment Opportunity Act: Protects job applicants and employees from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment on the bases of race, color, religion, sex, national origin

U.S . Copyright Act: Includes important information for libraries and others regarding displaying, distributing, and copying copyright protected work

When there is a legal question concerning the laws the library must follow, your library attorney should be contacted. State Board of Accounts will accept the opinion of your library attorney when that opinion is in writing from the attorney and not in direct conflict with the law.

The Indiana State Library also has an attorney to interpret Indiana law as it relates to libraries. However, each library may still want to have and use their own attorney for the final word on legal issues.

Financial questions can be directed to State Board of Accounts (SBOA) at libraries@sboa.in.gov. Tax and Budgeting questions can be directed to your local Department of Local Government Finance (DLGF) representative.

Indiana Library Laws IC 36-12

Chapter 1: General Provisions

IC 36-12-1 is where you will find the definition of terms related to libraries as used in the library laws. Chapter 1 is where you will find the definition of library services and information about classification of public libraries. Under Indiana law, public libraries are classified as either a class 1 or class 2 library. Most public libraries in Indiana are class 1, there are only a few that are class 2. This classification in the law is not to be confused with the three classifications of libraries found in the administrative rules under which there are class A, B, and C libraries. So, each library will be either a class 1 or 2 library for the purpose of Indiana law AND a class A, B, or C library for the purpose of the rules (the public library standards found in 590 IAC 6).

The instructions for converting from a class 2 to a class 1 library are found in this chapter as is also the requirement for an internet policy and policy for conducting criminal history checks for library employees and volunteers.

This chapter also includes permission for township trustees in certain counties to pay for the cost of their residents' library cards.

Chapter 2: Public Library Organization & Board Members

IC 36-12-2 sets out how to create a new library district as well as the requirements for establishing and changing library district boundaries (via annexation or territory transfers).

Chapter 2 also sets out various requirements related to the library board including:
- how library board appointments are made, including the process for making board appointments;
- who makes the library board appointments; the appointing authorities differ based on the library's territory;
- how board terms are computed and the limitation on consecutive terms;
- the prohibition for compensating board members other than the treasurer;
- information and requirements specific to the board treasurer;
- the process by which board members can be removed, which can occur only for cause after a public hearing by the appointing authority;
- the requirement for monthly board meetings;

- the requirement for the board to elect a president, vice president, Secretary, and any other board officers as required by the board bylaws; and
- the board's responsibility to choose a director as well as the board's responsibility for hiring and firing staff in general.

Permission to reimburse employees for interviewing and moving expenses is also found in Chapter 2 as well as authority for libraries to offer severance pay.

The rules related to library cards and dissolution of the library district are also found in chapter 2.

Chapter 3: Powers and Duties of Class 1 Libraries

IC 36-12-3 includes the requirement of Class 1 libraries to participate in the statewide library card program known as PLAC (See 590 IAC 3 for the rules related to the PLAC program). Chapter 3 also authorizes reciprocal borrowing agreements between libraries.

General authority of the board is described in this chapter including the authority to:
- establish branches and museums;
- manage, acquire and dispose of personal and real property;
- purchase and loan books and disseminate information;
- engage in contracts for library services;
- issue bonds;
- levy taxes including determining a tax rate;
- establish funds and appropriate money;
- reimburse board members for certain expenses;
- pay for membership in library associations (like Indiana library Federation and American Library Federation);
- authorize disbursements;
- utilize electronic funds transfers; and
- engage in certain actions related to collections and claims.

Chapter 4: Library Mergers

IC 36-12-4 Sets out the required procedures for library mergers. When two or more libraries are considering a merger, they should review this chapter to be sure they understand the process.

Chapter 5: Library Expansion

IC 36-12-5 describes the process for library expansion. When a library wants to incorporate additional land into their tax base but does not qualify to annex the land under IC 36-12-2-3 and isn't assuming land from another library district under IC 36-12-2-4, this chapter describes the process that must be used.

Chapter 6: County Contractual Libraries

IC 36-12-6 contains information specific to the few libraries in Indiana that are county contractual libraries.

Chapter 7:   Class 2 Public Libraries

IC 36-12-7 contains information specific to the few libraries in Indiana that are class 2 public libraries.

Chapter 8, 8.5 and 9 have been repealed

Chapter 10: Leasing of Library Property

IC 36-12-10 describes the authority and process by which library boards may lease real property to be used by the library for the purpose of providing library services.

Chapter 11: Library Certification

IC 36-12-11 provides authority for the Indiana Library and Historical Board to promulgate rules related to certifying librarians. The rules regulating Indiana librarian certification are found in 590 IAC 5.

Chapter 12: Library Capital Projects Fund

IC 36-12-12 authorizes libraries to establish a capital projects fund and establishes some basic rules for such a fund.

Chapter 13: Interstate Library Compact

IC 36-12-13 applies to Indiana and any state bordering Indiana that joins in the interstate library compact. The chapter authorizes agreements between states for the provision of library services.

Chapter 14 is repealed

Chapter 15: Free Public Use of School Libraries

IC 36-12-15 authorizes cities and towns to establish a free public library in connection with the school system(s) in cities and towns where there is no established library open to all the people of the city or town.

Indiana Open Door Law (IC 5-14-1.5)

The Open Door Law ("ODL"), originally passed by the Indiana General Assembly in 1977, was enacted to permit the citizens of Indiana access to meetings held by public agencies. By providing the public with an opportunity to attend and observe meetings, the public may witness government in action and more fully participate in the governmental process. Because public libraries are taxpayer funded entities, it is important to keep public library business as transparent as possible to our funders.

Indiana Access to Public Records Act (IC 5-14-3)

The Access to Public Records Act ("APRA"), originally passed by the Indiana General Assembly in 1983, was enacted to permit the citizens of Indiana broad and easy access to public records. By providing the public with the opportunity to review and copy public records, the APRA gives individuals the opportunity to obtain information relating to their government and to more fully participate in the governmental process. Again, transparency is the goal as public agencies are accountable to the taxpayers that fund them.

The Handbook on Indiana's Public Access Laws sets forth the basic elements of the Open Door Law and the Access to Public Records Act and also provides answers to commonly asked questions. In order to find answers to more specific questions, please consult the provisions of the Indiana Code.

The State has a **Public Access Counselor** who is available to answer questions about the Open Door Law.

Office of the
Public Access Counselor

W470, Indiana Government Center South
402 West Washington Street
Indianapolis, IN 46204
317-234-0906
800-228-6013
Fax 317-233-3091

Past advisory opinions can also be found on the web at https://www.in.gov/pac/advisory/

Chapter 4

INDIANA STATE LIBRARY E-RESOURCES

Book Discussion Resources and Storytime Kits

Connect IN

Continuing Education Toolkit

ISL Communications

**Hoosier State Chronicles**

Indiana Memory

INSPIRE

Library Jobs

Library Listservs

LibraryIndiana

Social Media

VINE: Indiana Legacy

Book Discussion Resources and Storytime Kits

https://www.in.gov/library/services-for-libraries/kits/
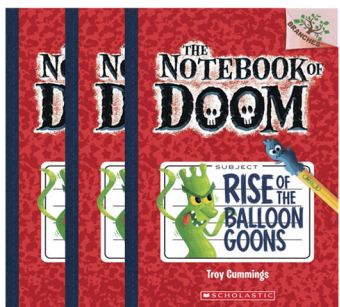
The Indiana State Library partners with libraries and organizations around the state to make book club sets and discussion guides available. Sets typically contain between five and twenty copies of each title, and many include large-print and audio versions.

Shared Book Discussion Resources List

The Shared Book Discussion Resources List contains over 2,100 book discussion kits owned by public libraries throughout Indiana. Each listing on the database includes the contact information necessary to request the sets. Materials can usually be sent using the InfoExpress courier service.

To view the latest list of titles, visit:
https://www.in.gov/library/files/BookClubKits.xlsx

If your library has book discussion kits that you would like added to this list for sharing, please email the name(s) of the kit(s), number of books, and whether they are regular, large print or audio books to YoungReadersCenter@library.IN.gov.

Children's/YA Book Club Kits

The Indiana State Library also has a collection of Children's/YA Book Club Kits. These kits contain 15 paperback copies of each title and a discussion guide. They circulate for 3 months. To view the latest list of titles or to reserve a kit, use the KitKeeper reservation system at
http://www.eventkeeper.com/kitkeeper/index.cfm?curOrg=ingovhome.

LEGO & DUPLO Kits

The Indiana State Library has a collection of circulating LEGOs and DUPLO blocks. These kits contain hundreds of blocks and accessories that may be used for children's or adult programming. They circulate for 3 months. To reserve a kit, scroll down to "DUPLO" or "LEGO" on the list of kits by title on the KitKeeper reservation system.

Novel Conversations

https://indianahumanities.org/programs/novel-conversations

Novel Conversations is a free statewide lending library of more than 900 titles, primarily fiction and biography, to reading and discussion groups across Indiana. Several other genres, including nonfiction, mysteries, plays, poetry and young adult are also available.

Who can participate in Novel Conversations?
Indiana organizations such as public and school libraries, senior centers, churches, and formal or informal book clubs can participate. Any Indiana resident can request a set of books.

How much does it cost?
It's free, provided the books are either shipped to a public library via InfoExpress *or* picked up and returned to Indiana Humanities headquarters at 1500 N. Delaware St., Indianapolis.

Novel Conversations uses an online reservation system which allows users to reserve book sets for a specific date. Detailed instructions, including how to complete the initial registration, can be found at http://indianahumanities.org/wp-content/uploads/2021/10/NC-KitKeeper-Step-by-Step.pdf.

Visit http://www.eventkeeper.com/kitkeeper/index.cfm?curOrg=inhum to access the online reservation system.

Questions, comments or to donate books to Novel Conversation

Contact Indiana Humanities at (317) 975-0060 or novelconversations@indianahumanities.org
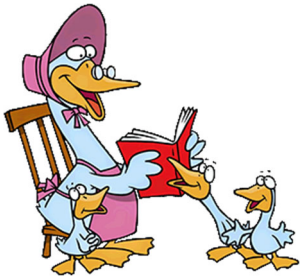
Storytime Kits (Preschool)

Each thematic storytime kit contains books, manipulatives, music CDs and an activity guide – just about everything you need to present a preschool storytime (or two) at your library. Activity guides suggest how to use kit materials – songs, fingerplays, felt board sets, puppets, craft ideas, and more – to incorporate each of the six early literacy skills from the *Every Child Ready to Read @ Your Library* program into your storytime. Storytime kit themes include pets, music, community helpers, rhythm and rhyme, alphabet, colors, numbers, nursery rhymes, water, and being creative. A complete listing of contents can be found through the KitKeeper reservation system; click on the list icon, and be sure to select "Storytime" as the genre. Kits can be checked out for 60 days.

To reserve a kit, contact the ISL Young Readers Center at 317-232-3700 or YoungReadersCenter@library.IN.gov.
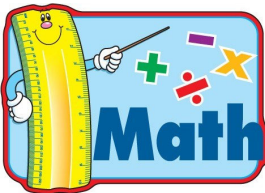
BIG Idea Storytime Kits (Math & Science)

If you are looking to add math and science elements to your storytimes, these are the kits for you! The BIG idea kits feature hands-on activities, as well as books and a guide to help plan a storytime with a focus on STEM. The kits are available to any library using InfoExpress and can be checked out for 60 days. A complete listing of contents can be found through the KitKeeper

reservation system; click on the list icon, and be sure to select "BIG Idea Storytime" as the genre.
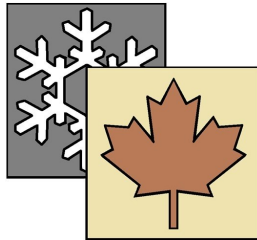
Statewide Ellison Die List

As a service to Indiana public librarians, ISL maintains a list of AccuCut/Ellison dies housed in Indiana libraries that can be found on the Resources For Librarians Serving Youth page of the ISL website. Contact information is included on the list; please contact the owning library directly to borrow a die. If you would like to make a change to the list or have your library added to the list, please contact statewideservices@library.in.gov and include the die name(s), size and other identifying information, in addition to the name and email address of the contact person.

https://www.in.gov/library/services-for-libraries/connect-in/

The Indiana State Library offers *Connect IN* to provide free high-quality and functional websites to public libraries. The program is free for public libraries without a current online presence and those having difficulty maintaining their existing site. The program includes many features to make maintaining a website simple and painless, and the State Library will provide an initial template, training and assistance.

Indiana public library standards require that public libraries have a functional website. *Connect IN* is a simple and cost-effective solution to not only meet this standard but put you ahead of the curve by connecting your community to innovative and practical online library services.

Participants in the *Connect IN* program receive these free services from the State Library:

- Modern and high-quality website featuring:
    o An easy-to-use content management system (CMS) based on WordPress that allows you to manage and update your website and easily create new web pages and online features
    o Web-editing software as simple to use as a word processor
    o Seamless and instant publishing to the web that allows you to make instantaneous changes to your website
    o Dozens of customizable templates to help you get the exact design that reflects your library and community
- Technical support and training
- Hands-on CMS training
- Free website hosting. The State Library contracts with IT experts to handle the complicated back end tasks and save you time and money
- Free email for library staff
    o Up to 20 email accounts for your library (i.e. yourname@yourlibrary.lib.in.us)
    o Email storage capacity that meets industry standards
    o Microsoft Outlook compatible
    o Manage account settings as an administrator

Questions or comments?

If you are interested in more information about this program, please contact the Professional Development Office at statewideservices@library.in.gov or call 317-232-3697 or 800-451-6028. You can also contact your regional coordinator directly; their contact information can be found at https://www.in.gov/library/services-for-libraries/pdo/ .

Indiana State Library
A Continuing Education Toolkit for Library Professionals

https://continuinged.isl.in.gov

Continuing Education Toolkit

The Indiana State Library's Continuing Education Toolkit for Library Professionals is the place to find information for each stage of your career as a librarian. It organizes and provides access to professional development information, workshops and programs for librarians across the state.

The Indiana State Library and other professional development organizations offer a constantly changing lineup of workshops, conferences and other events to help librarians and library staff keep abreast of new developments in their field. Visit http://indianastatelibrary.evanced.info/signup/calendar to view current and upcoming events.

Opportunities include:
- **Free Webinars**. All webinars on this page are approved by ISL for LEUs. See https://continuinged.isl.in.gov/certification/policies-on-leus/ for additional information on LEU policies and obtaining LEU certificates.
- **Training Opportunities**. Additional in-person and online workshops are available at https://continuinged.isl.in.gov/find-training/.
- **Indiana Library Leadership Academy (INLLA).** INLLA is helping to prepare future library leaders for 21st century challenges. To find out more about the goals of the INLLA or to apply to the program, visit https://continuinged.isl.in.gov/leadership-development/pd-committee/leadership/apply/. The next cohort of the Academy is set to start in August 2025.
- **Annual Workshops.** The Library Development Office offers a series of annual workshops for the benefit of directors and trustees, including the Public Library Budget and Annual Report workshops. Find out more at https://www.in.gov/library/services-for-libraries/ldoresources/ldoworkshops/

Questions or comments?
If you are interested in more information about continuing education or LEU policies, please contact statewideservices@library.in.gov or call 317-232-3697 or in-state toll-free 800-451-6028.

ISL Communications

The Wednesday Word is the free weekly e-newsletter of the Indiana State Library. You can subscribe to *The Wednesday Word* or view current and past issues at **https://www.in.gov/library/news/**

The ISL blog posts about a wide range of topics, from in-depth articles on items in the collection to services that the Indiana State Library provides to patrons. If you have suggestions on topics you would like to see covered, please email communications@library.in.gov. Find it at **https://blog.library.in.gov.**

Social Media

Indiana State Library
Library

You can follow the collections, events and staff of the Indiana State Library on social media.

Facebook
- www.facebook.com/IndianaStateLibrary/

Twitter
- @state_library
-

Pinterest
- https://www.pinterest.com/INStateLibrary/

Instagram
- https://www.instagram.com/state_library/

YouTube
- www.youtube.com/user/instatelibrary/

Questions or comments?

If you are interested in more information about these social media accounts, please contact communications@library.in.gov or call 317-232-3697 or in-state toll-free 800-451-6028.

https://newspapers.library.in.gov
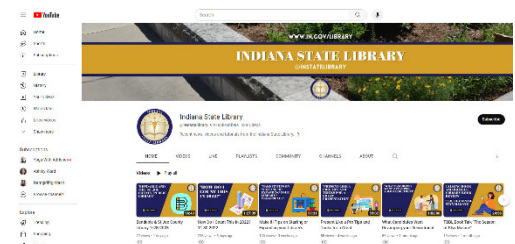
Hoosier State Chronicles (HSC), Indiana's Digital Historic Newspaper Program, currently contains over 1.5 million pages dating from 1804 through 2018. It is operated by the Indiana State Library and funded by the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act. We seek to provide free, online access to high-quality digital images of Indiana's historic newspapers by digitizing our collection and assisting other organizations in making their collections digitally available.

This online resource originated with grant funding from the National Endowment for the Humanities that enabled us, in partnership with the Indiana Historical Society, to digitize Indiana newspapers for the National Digital Newspaper Program (NDNP). The Indiana titles digitized through NDNP are also available at the Library of Congress's Chronicling America (https://www.loc.gov/collections/chronicling-america/about-this-collection/), along with over eight million newspaper pages from around the United States. You can find additional digitized newspapers at Indiana Memory and listed on our blog (https://blog.newspapers.library.in.gov/).

The Indiana State Library Newspaper Division has the largest collection of Indiana newspapers either in print, microfilm, or digital format. For an overview of the available resources for Indiana newspaper research visit their website at https://www.in.gov/library/collections-and-services/indiana/newspaperholdings/.

Questions or comments?

If you are interested in more information about this program, please contact Justin Clark, Digital Initiatives Director at JusClark@library.IN.gov .

https://digital.library.in.gov

Indiana Memory serves as a gateway to Indiana's history and culture as found in digitized books, manuscripts, photographs, newspapers, maps, and other media. It is part of a statewide collaborative effort to provide access to the wealth of primary sources found in Indiana libraries, archives, museums, and other cultural institutions.

The Indiana Memory web interface provides multiple access points to the digital collections. The user can search across all collections, a single collection, or select collections that are of interest. A selection of pre-determined subject searches is also available on the home page. Because the initial searches are done from the indexed metadata, results are quickly available.

Guidelines for digital imaging projects based on national standards have been created and are available to organizations digitizing collection items on the Indiana Memory website. Indiana Memory is also a service hub for the Digital Public Library of America (https://dp.la). Any collection included in Indiana Memory has the option of being in DPLA.

A public library may participate in Indiana Memory in a number of ways.

- The easiest way is for a library to use CONTENTdm, PastPerfect Online or any other OAI compliant software for their digital collections. After obtaining permission from the host library, the Indiana State Library will harvest the metadata and the thumbnail images.
- If a public library receives a LSTA digitization grant from the Indiana State Library, the resulting digital collection will automatically be included in Indiana Memory. ISL provides free access to the ISL server and its statewide CONTENTdm license for these projects.
- Public libraries can apply to use the ISL CONTENTdm license for their digital project by completing the CONTENTdm Software Application Form available on the website (https://www.in.gov/library/collections-and-services/indiana/indianamemory/).

- If a library is using a different collection management software program to provide online access to its digital images, it can supply the Indiana Memory program with display images and a tab-delimited text file containing metadata.

The Indiana State Library will also make its statewide license available to those Indiana libraries and cultural heritage organizations requesting to use our Mobile Scanning Units. Each mobile Scanning Unit, which includes a laptop, flat-bed scanner, digital camera and appropriate software, is available for an eight-week loan. The State Library will also supply training and support in scanning and metadata creation at no cost. Further information and a request form can be found on https://www.in.gov/library/collections-and-services/indiana/indianamemory/.

In all of the above cases, the digital collection must meet the provisions of the Indiana Memory collection development policy and the standards as listed under the Indiana Memory Guidelines. Libraries are strongly encouraged to discuss their digitization projects with the State Library before they begin the actual scanning.

Indiana Memory is constantly evolving and adding new collections. The program is part of a statewide digitization program funded by a Library Service and Technology Act (LSTA) grant.

Questions or comments?

If you are interested in more information about this program, please contact Justin Clark, Digital Initiatives Director at JusClark@library.IN.gov

For more information about the web portal and how to participate, contact Michella Marino (mmarino@library.in.gov) or call 317-233-8940.

https://inspire.in.gov

What is INSPIRE?

INSPIRE.in.gov is Indiana's Virtual Library. It is a collection of academic databases and other information resources that can be accessed by residents of Indiana.

What kind of information is available on INSPIRE?

INSPIRE includes full-text magazine and journal articles (including materials in Spanish), websites, pamphlets, images, almanacs, full-text historic newspapers, multimedia, library catalogs, and much more. In most cases, INSPIRE provides cover-to-cover indexing and abstracts of all articles that appear in every periodical with the exception of some newspapers. Only letters to the editor, advertisements, and some images are excluded for copyright reasons.

Who can access INSPIRE?

INSPIRE is freely accessible to any Indiana resident who has internet access at school, home, in their library or at their place of business. Indiana users are identified by their internet protocol (IP) address.

How much does INSPIRE cost to use?

INSPIRE is provided at no cost to all residents of Indiana.
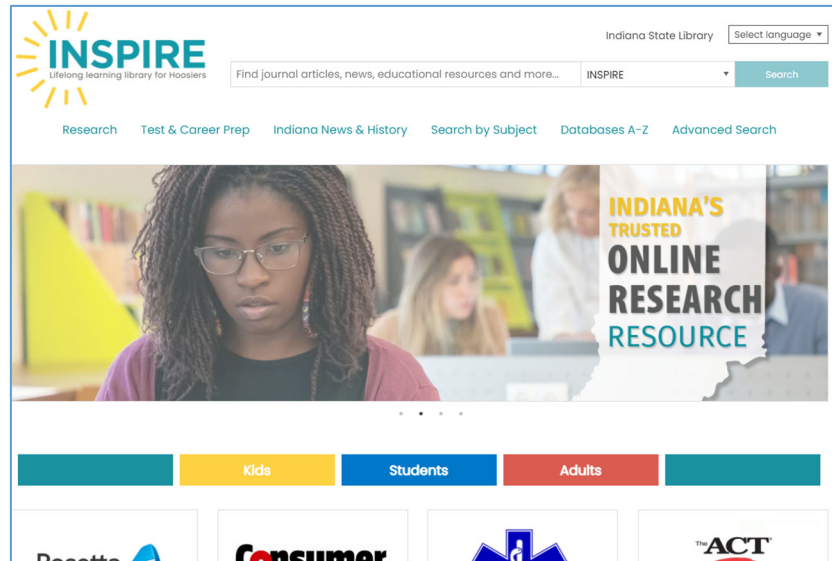
Who is paying for INSPIRE?

INSPIRE is a service of the Indiana State Library. It is supported by the Indiana General Assembly through Build Indiana Funds, the Institute of Museum and Library Services (IMLS) under the provisions of the Library Services and Technology Act and in partnership with Academic Libraries of Indiana.

Questions or comments?

If you are interested in more information about this program, please contact inspire@library.in.gov

Library Jobs
https://continuinged.isl.in.gov/jobs/

Whether you're a new graduate looking for that first library job or a manager needing to advertise an open position, the ISL Continuing Education Jobs Page needs to be your first stop. It's the clearinghouse for all positions in public, academic, and special libraries **in Indiana**. Library jobs outside of Indiana will not be posted on this site. The page is updated daily and includes all pertinent information to help you land your ideal library position.

Visit http://continuinged.isl.in.gov/jobs/ to:

- Search for a job

- Submit a library job

- Edit or delete a job entry

- Find more career resources

Questions or comments?

If you are interested in more information about this program, please contact statewideservices@library.in.gov or call 317-232-3697 or in-state toll-free 800-451-6028.

Library Listservs

https://www.in.gov/library/listservs.htm

All Indiana Library Professionals   INlibraries@lists.library.in.gov

The INlibraries listserv is for all types of Indiana libraries – academic, institutional, public, school, and special. Rather than focus on particular specializations in librarianship, the purpose of this listserv is to create a forum to discuss information, issues, services, and opportunities that affect every librarian statewide.

Public Library Professionals   inpublib@lists.library.in.gov

Indiana librarians can ask about other libraries' policies, get ideas for programs, solicit equipment recommendations, or offer library items for sale or free - the list of possibilities is endless! If you have a question, there will probably be someone who can answer it or has had a relevant experience.

Children's Librarians   inchildprog@lists.library.in.gov

Indiana librarians can share successful children's programming ideas, list upcoming events for their libraries, coordinate speaker sharing, borrow and exchange resources, and discuss program successes and flops on this listserv.

eResources   eresources@lists.library.in.gov

Librarians can discuss current issues and developments regarding eReaders, eBooks and other emerging digital content. This listserv examines best practices for the use of eResources and how digital content is made available statewide.

Indiana Book Clubs   INbookclub@lists.library.in.gov

Indiana librarians who manage or support book clubs can join the INBookClub listserv to exchange ideas and address issues relating to book clubs.

Indiana Small Library   INsmalllib@lists.library.in.gov

The INsmalllib listserv is a discussion forum for all small (Class C) libraries in Indiana. The purpose of this list is to foster an open discussion of the issues, services, and opportunities that affect this class of libraries.

Library Marketing & PR Professionals   LibraryPR@lists.library.in.gov

LibraryPR is an open discussion list dedicated to library professionals who specialize in public relations, communications, marketing and outreach at their library. It provides marketing professionals the opportunity to share ideas, resources, and strategies for increasing public awareness of libraries' programs and services, offer best practices and success stories, receive updates on regional and statewide partnership opportunities and outreach initiatives, and learn more about upcoming marketing workshops and professional development opportunities.

Readers Advisory   readersadvisory@lists.library. in.gov

The IN-RA listserv is a forum for all types of Indiana libraries to exchange ideas and deal with issues that relate to readers advisory.

Trustees   trustees@lists.library.in.gov

Indiana trustees can ask about other libraries' policies, learn about trustee training programs, or find out about a library building projects. Ask any question, and chances are there will be someone with a similar experience who can answer.

Yappers (Teen/Young Adult Librarians)   yappers@lists.library.in.gov

YAPPERS is for librarians who serve teens and young adults. The listserv is a forum for exchanging ideas and dealing with issues that relate to service for patrons between ages 12 and 18.

Indiana Games Roundtable   ingamesrt@lists.library.IN.gov

INGamesRT is a discussion list for librarians and library staff who manage and support Games and Gaming related programming in libraries across Indiana. This list is a forum for exchanging ideas and dealing with issues related to all aspects of Games.

To subscribe to any of these listservs, visit

https://www.in.gov/library/services-for-libraries/ldoresources/listservs/

https://www.in.gov/library/files/LibraryIndiana.htm

What library today isn't looking for ways to run leaner and more efficiently? LibraryIndiana is the right tool to help make it happen. LibraryIndiana is a partnership between the State of Indiana and the Indiana State Library to give every library in the state the purchasing advantage of statewide-negotiated contracts, organized into convenient online catalogs, all on one easy-to-use website.   Popular items include:

- A.V. supplies and equipment

- Copy and paper services

- Information technology hardware and software

- Janitorial products

- Library supplies

- Maintenance, repair, and operations (MRO)

- Office products

LibraryIndiana is easy, efficient, and free!

Your access to LibraryIndiana is paid for by the State of Indiana and with it comes access to the best State-approved purchasing agreements focused on the needs of all types of libraries.

Questions or comments?

Contact info@libraryindiana.com

INDIANA STATE LIBRARY
Indiana Legacy

https://digital.statelib.lib.in.us/legacy

Indiana Legacy combines existing Indiana State Library databases with the Vital Information Exchange (VINE), a collaborative statewide database composed of Indiana local history and vital records from Indiana libraries, historical societies, genealogy societies, and related organizations. It is designed to allow participants and users to obtain access to Indiana local history and vital records through searching across all indexes or a single index. The database is searchable by county, event, or through a general surname search of all records. These records are available to the public at no charge and include birth, marriage, death, divorce, obituaries, court records, newspapers, scrapbooks, yearbooks, and military records, among others.

Questions or comments?

Call 317-232-3675 or in-state toll-free 866-683-0008.

Indiana State Library Certification Manual for Public Library Professionals 2024

Updated June 1, 2024

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Indiana law has required librarian certification for many years IC 36-12-11-5 requires the Indiana Library and Historical Board (ILHB) to determine and define grades of public library service and set the qualifications that individuals must meet to be employed in each of the grades of public library service. The law requires ILHB to:

- prescribe and define the qualifications of public library directors, branch and department heads, and professional assistants;
- make certification requirements available;
- issue certificates to qualified candidates who apply; and
- adopt rules the board determines are necessary to fulfill these requirements.

The rules are codified in the Indiana Administrative Code (590 IAC 5) and can be read in their entirety at: http://www.in.gov/legislative/iac/iac_title?iact=590. The Indiana State Library (ISL) administers the certification program for the ILHB.

The certification rules have gone through three significant review and revision processes, in 2007/2008, 2015/2016, and most recently in 2021/2022. On each occasion a team of library staff, directors, and trustees from various sized libraries throughout Indiana reviewed the certification rules and recommended changes. The ILHB voted to adopt and implement the recommended changes. The information in this manual is based on the current rules that went into effect on January 1, 2023.

CERTIFICATION REQUIREMENTS

All **Public** library directors, department or branch heads, and professional assistants, except those who are employed at K-12 school libraries, special libraries, or libraries of educational institutions, must hold a certificate.
There is an exception for lower level staff in public libraries serving a population of 3,000 or less.

CERTIFICATION REQUIREMENTS ARE BASED ON THE FOLLOWING LIBRARY DISTRICT SIZES:

Class A: Libraries serving a population of 40,000 or more
Class B: Libraries serving a population of 10,001 to 39,999
Class C: Libraries serving a district population 3,001 to 10,000
Class C: Libraries serving a district population of 3,000 or less

WHO MUST BE CERTIFIED?

Directors	Branch or Department Heads
Assistant or Associate Directors	Professional Assistants

Any library staff who spend at least 75% of their time on professional library work
Certification requirements apply to permanent (non-substitute) professional staff, whether they work full-time or part-time.

WHO IS NOT REQUIRED TO BE CERTIFIED?

Archivists and conservators	Human Resources, IT, Marketing, and PR staff
Business office and clerical staff, including administrative assistants and bookkeepers	Maintenance workers
	Substitute or temporary employees and volunteers
Clerks, pages, and circulation staff	

JOB CLASSIFICATIONS DEFINITIONS

Director:

The director, as the administrative head of the library, is responsible to the board for the operation and management of the library. There is one library director per library system.

Directors in Class A libraries must hold LC1
Directors in Class B libraries must hold LC2, at minimum

Directors in Class C libraries serving a district population 3,001 to 10,000 must hold LC4, at minimum
Directors in Class C libraries serving a district population 0 to 3,000 must hold LC7, at minimum (Alternatively, may hold an LC 1, 2, 3 or 4 (or may hold LC 5 or 6 if issued before January 1, 2023).

Branch or Department Head:
This classification includes, but is not limited to, staff classified as assistant or associate directors, branch managers, and department heads. Branch or department heads must keep their certificates current and in good standing.

Branch/Department Heads in Class A libraries must hold LC4, at minimum
Branch/Department Heads in Class B libraries must hold LC5, at minimum
Branch/Department Heads in Class C libraries serving a district population 3,001 to 10,000 must hold LC6, at minimum
Professional Assistant:
This classification includes, but is not limited to, librarians, paraprofessionals, catalogers, reference assistants, and program coordinators.

Professional assistants devote at least 75% of their time to work in the following areas:
    Knowledge of professional library practices,
    Development and management of collections and of technical library processes, and
    Ability to deal with people in a professional capacity (as distinguished from clerical)

Professional assistants who spend at least 75% of their time on professional library work (see page 15 for further discussion on what constitutes professional library work) must keep their certificates current and in good standing, regardless of number of hours worked per week.
Professional Assistants in Class A libraries must hold LC5, at minimum
Professional Assistants in Class B libraries must hold LC6, at minimum
Professional Assistants in Class C libraries serving a district population 3,001 to 10,000 must hold LC6, at minimum

CREDENTIALS REQUIRED FOR DIFFERENT LIBRARIAN CERTIFICATE LEVELS
* *Librarian Certificate 1 (LC1)** – American Library Association (ALA) accredited master's degree with one of the following;
* 1)10 years relevant professional library experience *OR* 2) 6 years relevant professional library experience that includes 3 years as a director or supervising at least 2 staff members who hold MLS degrees.

* *Librarian Certificate 2 (LC2)** - ALA-accredited master's degree with 3 years **relevant** professional library experience.
    o *Note Relevant (professional) experience for certification levels LC1 and LC2 is defined as any experience that would have required a certification according to the standards set by the Indiana State library. Other professional work that would not have required certification as a professional librarian will not be considered for these purposes.*
* *Librarian Certificate 3 (LC3)* - ALA-accredited master's degree.
* *Librarian Certificate 4 (LC4)* - Bachelor's degree from an accredited college or university and 15 college credit hours in library science. The library science courses can be taken as part of the bachelor degree curriculum or before or after.
* *Librarian Certificate 5 (LC5)* – Minimum of 60 hours of college credit and 9 college credit hours in library science. The library science courses can be taken with or after the 60 hours of college credit.
* *Librarian Certificate 6 (LC6)* - High school diploma, GED, or high school equivalency with either 3 years of library experience OR 9 college credit hours of library science courses. Staff pursuing the LC6 are not required to complete a prescribed set of courses, but, rather, may choose the courses for their 9 credit hours in library science.
* *Librarian Certificate 7 (LC7)* - *This certificate is only available for a new director of a public library serving a population of 3,000 or less. High school diploma, GED, or high school equivalency with 3 years of library experience; **PLUS** during <u>each of the first 3 years of employment</u> must take 10 hours of Indiana State Library sponsored training in subject areas relating to library administration along **with 10 other LEU credits.**

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SPECIALIST CERTIFICATION LEVELS

Specialist certificates historically were voluntary and optional. Some local units chose to require them of non-librarian professionals such as human resources, technology, public relations, marketing staff, conservators, or archivists.

As of January 1, 2023, rules concerning specialist certification were repealed and ISL no longer issues new specialist certificates. A library staff member who holds an active specialist certificate that was issued before January 1, 2023, may renew that certificate provided the person meets the requirements for renewal. Specialist certificates are not valid for a new position at another library district or even a job classification change at the staff member's current library district. The staff member should contact the State Library certification department to find out if a regular librarian certificate is required for the new position.

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NEWLY HIRED STAFF

A new hire whose professional position requires certification has 6 months to apply for an initial temporary permit or 5-year certificate. A person who does not yet meet the certification requirements for a position must apply for a 1-year temporary permit. Temporary permits may be renewed twice for a total of 3 temporary permits per person, per job classification. While holding a temporary permit, a new hire must complete the library science coursework or accumulate the years of experience required for the necessary 5-year certificate.

The **APPLICATION FOR CERTIFICATION OF PUBLIC LIBRARIANS** is available on ISL's Continuing Education website (http://continuinged.isl.in.gov/certification/). Alternatively you may request an application by email(certification@library.in.gov).

CERTIFICATION FEES

There is a $50 fee per 5-year certificate, whether for initial application or renewal.
There is a $10 fee per 1-year temporary permit, whether for initial application or renewal.
ISL accepts personal checks made payable to Indiana State Library.
If they elect and note in email or on application, an online payment option is also available with a fee of $1.13 assed on each transaction.

There are 3 options a library may use to pay for staff certification:
1. Draw the money from an unrestricted gift fund;
2. Increase the applicant's salary (no more than $0.20 per week) to cover the cost of the required certificate; or
3. The Library Friends group may subsidize all or part of a staff member's certification fee.

Per the Indiana State Board of Accounts, a library may not draw from its operating funds to pay for staff certification. As a result, any time you use a library check to pay a certification fee, the library director must provide a written statement that the check was drawn from an unrestricted gift fund.

COLLEGE TRANSCRIPTS

The first time you apply for a certificate level that requires college education you must submit your official (sealed, unopened) college transcript(s). To be considered official transcripts **must** be transmitted in one of the following ways:
- the transcript may be sent electronically directly from the school to certification@library.in.gov;
- the transcript may be mailed directly from the school to "Attention: Certification Program;" or
- you may obtain the transcript and convey it to ISL still in its original **sealed**, **unopened** envelope by enclosing the unopened transcript in a larger envelope along with your application and certification fee.

PUBLIC ACCESS TO CERTIFICATION INFORMATION

A staff member's name, certificate number, type, status, and city of work or residence are public information and can be found on the Indiana State Library Certification for Indiana Librarians website, which is known as the Certification Portal (https://digital.statelib.lib.in.us/certification/). Personal contact information, academic background, and employment history are not published.

REGULAR CERTIFICATES VS. HISTORICALLY EXEMPT CERTIFICATES

ISL issued historically exempt certificates to library staff members employed in professional positions on July 1, 2008. The certificates are known as historically exempt certificates because the staff member was deemed eligible for the

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position the staff member held at that time, without having to meet the education and experience requirements for the position. Historically exempt certificates allowed library staff members to remain in their current library district at their current job classification. A staff member who applied for certification after September 30, 2008, or who superseded a historically exempt certificate with a certificate obtained by application has a regular certificate.

TO UPGRADE A REGULAR CERTIFICATE

A staff member with a regular certificate, who completes additional college-level library science courses or accumulates sufficient years of service may be eligible to upgrade to another certificate level. To upgrade a certificate level (e.g. from LC6 to LC5), a person must submit a completed Application for Certification of Public Librarians (found at http://continuinged.isl.in.gov/certification/) and pay the $50 fee for a new certificate. In addition, a person who applies for an upgrade based on having met additional education requirements must submit an official transcript, being careful to follow the directions provided in the box titled COLLEGE TRANSCRIPTS on page 6 to ensure the transcripts are considered official.

TO TRANSFER A REGULAR CERTIFICATE

A staff member who holds a regular certificate may transfer the person's current certificate and Library Education Units (LEUs) to the person's next position or employer. An individual who is promoted in job classification (i.e. from professional assistant to branch or department head or to director) must get the number of LEUs required for the job classification the person holds <u>for the majority of the person's 5-year certificate</u>.

A library staff member who is promoted into a position requiring a higher certificate level may need to apply for a temporary permit while they complete the required courses or years of service necessary to qualify for the higher certificate level. To go from holding a 5-year certificate to holding a temporary permit, a person must submit an Application for Certification of Public Librarians (found at http://continuinged.isl.in.gov/certification/) and pay the $10 fee for the new temporary permit.

TO UPGRADE OR TRANSFER A HISTORICALLY EXEMPT CERTIFICATE

To upgrade the level of a historically exempt certificate, a person must apply for a new certificate. The applicant doesn't need to resend school transcripts if they are already on file with ISL. Upgrading a certificate voids the previous certificate and sets aside the LEUs earned under the previous certificate. <u>As a result, LEUs earned under a historically exempt certificate do not carry over to a new certificate</u>. Instead, a person who upgrades from a historically exempt certificate to a regular certificate level starts a new 5-year education cycle. The person has 5 years from the issue of the new certificate until its expiration in which to earn the number of LEUs required based on the person's job classification.

PLEASE KEEP ALL CONTACT INFORMATION AND EMPLOYMENT STATUS CURRENT WITH ISL.

Please provide any changes to your name, email, address, or employment information to certification program staff, by emailing certification@library.in.gov or calling 800-451-6028 (toll-free in Indiana).

Mail certificate applications, payments, and official (sealed, unopened) college or MLS transcripts to:
Indiana State Library
ATTN: Certification Program
140 North Senate Avenue
Indianapolis, IN 46204

Librarian certificates are issued and expire on a quarterly schedule. The 5-year LEU cycle for a certificate begins on the day the certificate is issued and expires 5 years from the last day of that quarter.

- *Quarter 1:* Applications and payments received between January 1 and March 31 expire 5 years from March 31.
- *Quarter 2:* Applications and payments received between April 1 and June 30 expire 5 years from June 30.
- *Quarter 3:* Applications and payments received between July 1 and September 30 expire 5 years from September 30.
- *Quarter 4:* Applications and payments received between October 1 and December 31 expire 5 years from December 31.

As of January 1, 2023, a newly hired staff member may count LEUs earned for new staff training toward the renewal of the person's initial temporary permit or an initial 5-year certificate. New staff training refers to training that takes place 6 months prior to the effective date of the person's initial permit or 5-year certificate.

RENEWAL OF HISTORICALLY EXEMPT CERTIFICATES

On July 1, 2008, staff employed by a library in a position that required certification were issued historically exempt certificates allowing them to continue working at their current library district and in the same job classification. These certificates expired on September 30, 2013 and again on September 30, 2018. Individuals who maintained their historically exempt certificate by renewing it in 2018 are due to renew next by September 30, 2023. Individuals with historically exempt certificates must meet LEU requirements based on their job classification to renew.

RENEWAL REMINDER LETTERS

As a certified librarian, it is solely your responsibility to keep your certificate current. As a courtesy, the State Library attempts to email a renewal reminder 90, 60 and 30 days prior to expiration to certified librarians who are nearing their expiration dates. However, these emails do not always reach the intended recipient for a variety of reasons. A certified librarian is not absolved from the responsibility to maintain a current certificate because the librarian did not receive a renewal reminder from the State Library.

Please be mindful of the possible consequences to your library of letting your certificate lapse. Your library risks being found out of compliance with public library standards and losing access to services and funds provided by the State Library, such as InfoExpress, E-rate reimbursements, Evergreen, and LSTA grants. The certification team will attempt to contact the librarian whose certification has expired, prior to reaching out to the library director but keeping the state certification team abreast of changes, in email and employment will assist in decreasing these conversations.

RENEWING A TEMPORARY PERMIT

The Indiana State Library accepts renewal applications for temporary permits through mail or via email. To renew a temporary permit a person must submit each of the following:

1. A completed, signed, and dated Application for Certification of Public Librarians (found at https://continuinged.isl.in.gov/wp-content/uploads/2015/12/Certification-of-Public-Librarian.pdf).
2. A personal check in the amount of $10.00 made payable to the Indiana State Library. Or notice that you would like to pay online.
3. A statement of progress indicating what steps the person took in the previous year toward qualifying for the appropriate 5-year certificate. This statement should be between 3-5 sentences and describe what specific steps and classes you have taken towards your desired certification level.
4. LEU certificates proving the person earned at least 10 LEUs between the date the person's temporary permit was issued and the date it expires. For first permit renewals, certificates earned in the 6 month grace period prior to certification may be used for the second temporary permit. Please retain a copy of the certificate for your records before sending to ISL.

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RENEWING A 5-YEAR CERTIFICATE

A person who already holds a 5-year certificate may renew that certificate online or by mail. The cost to renew a 5-year certificate is $50.00. An additional small fee is charged by our credit card service when you use the State Library's Certification Portal to pay for and renew your certificate online.

Who can renew online?
- Currently only those holding 5 year certificates without any changes to be made to their certificate can renew online. Those holding temporary permits may not renew online but may pay online.
    - o If your employer or job classification changed in the past 5 years and your certificate does not reflect these changes you must send in a new application to update these changes.
    - o If you have earned enough credits or time in your position to upgrade your certificate you must send in a new application. (eg-from an LC3 to LC2 or from an LC2 to LC1)

Renewing online

If you have not already done so, you will need to set up an account in the State Library's Certification Portal (https://digital.statelib.lib.in.us/certification/). An account was created for you when you first applied for certification. A one-page Guide on how to use the portal can be found on ISL's certification webpage (https://continuinged.isl.in.gov/certification/). The Guide includes step-by-step instructions for how to set up an account and renew a certificate.

When you log into your account, please use the email address already associated with your record. You can confirm the email address associated with your account by taking note of the email address at which you receive correspondence related to your certificate. For example, at the start of the quarter in which your certificate expires ISL will send a renewal reminder to the email address associated with your record. If you do not know what email address to use, or if you no longer have access to the email address associated with your record, please contact certification@library.in.gov.

Renewing by mail

To renew by mail, you must complete the Application for Certification of Public Librarians (found at http://continuinged.isl.in.gov/certification/) and submit it through the mail or via email to Certification@library.in.gov

Do not send LEU certificates with your application for recertification

The State Library conducts random audits to verify individual participation in continuing education. If your file is selected for random audit, you will receive a notice of random audit from the State Library and will have 60 days to submit proof that you earned the appropriate amount of LEUs. Due to the random audit process, there is a chance that you will be audited multiple times throughout your career.

Starting January 1, 2023, the window for audits will be 30 days after the later of the following:
- the date the certificate expired, or
- the date the certificate was renewed if the certificate was renewed after it expired.

As a result, a person will be required to wait 90 days after the later of the following:
- the date the certificate expires, or
- the date the certificate was renewed if the certificate was renewed after it expired

before discarding LEU documentation.

Please call certification program staff with your specific questions at 800-451-6028 (toll-free in Indiana), or email certification@library.IN.gov .

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LEU AUDITS

Each quarter the State Library randomly selects for audit 10% of the people who renewed a 5-year certificate during the previous quarter. The purpose of the audit is to verify that the person being audited obtained the number of LEUs necessary for renewal. If you are audited, you will get an email notifying you of the audit and instructing you what to do. No later than 60 days after receiving this letter, you must send your LEU certificates to the Indiana State Library. Spreadsheets or other unverifiable lists of workshops you have completed will NOT be accepted in lieu of LEU certificates. Accordingly, the Indiana State Library strongly advises each certified librarian to create a file to hold documentation of every class taken and LEU certificate received.

A person who is audited and who fails to produce proof that they completed the required number of LEUs may be subject to disciplinary action under IC 36-12-11. Disciplinary action can include suspension or revocation of the person's certificate, among other possible consequences stated in IC 36-12-11.

All workshops and courses must be approved for LEUs prior to completion in order to be included in your total. LEU credits must be earned between the date your certificate was issued and when it expires. The one exception to this is with first first 5-year certificates in which case, LEUs may be counted if they were earned no more than 6 months prior to the effective date of the first 5-year certificate.

Starting January 1, 2023, please keep all LEU certificates for 90 days after the later of:
- the last date of the quarter your recently renewed certificate expired, or
- the date you renewed your certificate if you renewed it after it expired.

LEUs do not "roll-over" from one education cycle to the next. If an applicant completes more hours than required, the additional hours cannot be counted toward the next renewal cycle.

If you are notified that you have been selected for random audit, please mail your LEU certificates and any conference documentation to:

<div align="center">

Indiana State Library
ATTN: Certification Program
140 North Senate Avenue
Indianapolis, IN 46204.

**BEFORE YOU SEND YOUR ORIGINAL LEU CERTIFICATES TO ISL
IN RESPONSE TO A RANDOM AUDIT,
PLEASE SAVE A COPY OF THEM FOR YOUR RECORDS.**

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Library Education Units (LEUs) refer to units earned by librarians from approved courses, workshops, and other activities in which librarians participate and that are used to establish librarian eligibility for certificate renewal. You alone are responsible for recording and retaining records of your LEUs. **The State Library does not keep this information.**

Whether you have a 5-year certificate or a temporary permit, please keep the following in mind:
- Your education cycle is the period between the date your certificate was issued and when it expires. In order to count toward meeting your requirements, all classes for LEU credit must be completed between these dates.
- Those who are renewing their first temporary permit or 5 year certificate are allowed to count LEUS from the 6th month grace period given to them prior to their permit or certificate being issued.
- All workshops and courses must be approved for LEUs prior to completion to be included in your total.
- LEUs do not "roll-over" from one education cycle to the next. If an applicant completes more hours than required, the additional hours do not count toward the next renewal cycle. Nor will a person be allowed to renew a certificate early to begin a new education cycle.

LEU REQUIREMENTS FOR TEMPORARY PERMIT HOLDERS
To renew an initial temporary permit, a person must submit proof of having completed at least 10 LEUs during the period starting no earlier than 6 months prior to the effective date on the first temporary permit and ending on the date the initial temporary permit expires. A temporary permit holder may not earn LEUs from college level library science courses taken to meet the requirements of the 5-year certificate they are working toward. A temporary permit holder is not eligible to earn LEUs by attending roundtables.

LEU REQUIREMENTS FOR FIVE-YEAR CERTIFICATE HOLDERS
- Directors must complete 100 LEUs during each 5-year education cycle.
- Branch or Department Heads and Specialists 1, 2, and 3 must complete 75 LEUs during each 5-year education cycle.
- Professional Assistants and Specialist 4 and 5 must complete 50 LEUs during each 5-year education cycle.

Certification rules no longer require certificate holders to take a designated number of TLEUs.

A librarian with a 5-year certificate must retain LEU certificates in compliance with the above listed audit rules. of completion and other written documentation of LEU completion for at least 90 days after the later of the following dates:
1. The end of the certification period during which they were earned; or
2. The actual date on which the certificate was renewed if the certificate was renewed after it expired.

APPROVED LEU COURSE PROVIDERS
The State Library's continuing education website has a list of approved providers who have blanket LEU approval for all offerings. All other library education providers must be evaluated and approved by the Indiana State Library. You can find the Application for Library Education Unit Provider on the State Library's LEU Policies webpage.

REQUESTING LEU APPROVAL FOR A TRAINING OR WORKSHOP
The Indiana State Library reviews applications for LEU providers. Please submit applications 30 days in advance of the event you are applying for. The state library will deny any application submitted after the event you are applying for has occurred. If approved, the provider and trainer will be eligible to offer LEU opportunities to Indiana library staff.

A course is approved for a period of 2 years, provided the agenda, objectives, content, and instructors remain the same. *A change to even one of those aspects requires re-submission for approval.* LEUs are awarded on an hour-for-hour basis and round up to 2 hours after 90 minutes.

Complete the application form for LEU Providers at [Library Education Unit (LEU) Approval Form (office.com)](#) Please provide all required information on the form in order to receive approval.

Applications for LEU Providers must include the following information:
1. The provider or host organization and name of the "authorized individual" (the person who will sign the LEU certificates)
2. Date of the LEU program and location of the training
3. The name and a brief biography or resume that shows the relevant experience of each trainer
4. A detailed agenda of the course or workshop
5. The length of the program.

LEU APPROVAL IS BASED ON THE FOLLOWING CRITERIA:
1. General LEU courses provide a participant with knowledge of professional library practices, services, collections, or technical library processes or the ability to deal with people and organizations in a professional capacity (as distinguished from clerical). They can include topics such as reference, cataloging, digitization, management, and finance, along with technical information, patron relations, and health and safety.
2. Non-library related LEU courses will be approved if the subject is not library related but is relevant to library programming, services, or operations. Examples include foreign languages and fitness or wellness classes, history items.

INELIGIBLE WORKSHOPS
Skills that may help an individual function within a particular organization, but do not advance professional librarianship are not LEU-eligible. Ineligible workshop topics include:
- Internal library policies (e.g., filling out forms specific to your library, front desk training)
- Employee benefits (e.g., open enrollment)
- Programs used in onboarding

LEU OPPORTUNITIES
LEU courses should be library related. A limited number of non-library related units may be taken for subjects of importance to library programming, services, or operations. Opportunities for LEUs are as follows:

Library science courses from accredited colleges or universities
- 1 semester credit hour = 15 LEUs (whether the course is taken for college credit or not)
- There is no limit to how many college courses may be used to satisfy continuing education requirements.
- These courses do not require LEU provider pre-approval from ISL.
- An official college or university transcript showing courses taken during the 5-year certificate period will be proof of LEUs earned.
- Note: A temporary permit holder may not earn LEUs from college level library science courses taken to meet the requirements of the 5-year certificate the individual is working toward.

Local, state, and national library association or specialist-subject related conferences
- 1 hour = 1 LEU
- The organization providing the conference or the conference itself must be on the list of approved providers or have prior LEU approval from ISL.
- In-state library organizations **MAY** issue LEU certificates. See below for information on documenting LEUs when the conference is out of state, online, taken from an organization that is not a traditional library provider, or does not provide a certificate.

Workshops, seminars, institutes, lectures, training by certified trainers
- 1 hour = 1 LEU
- Must be on the list of approved providers or have prior LEU approval from ISL.
- In-state library organizations will usually MAY issue LEU certificates. See below for information on documenting LEUs when the conference is out of state, online, taken from an organization that is not a traditional library provider, or does not provide a certificate.

Non-library related subjects of importance to library programming, services, or operations (For example, foreign language, fitness, and wellness.)
- 1 hour = 1 LEU
- **CAPPED**: Earn up to **10 LEUs** per 5-year certificate period.
- Must be on the list of approved providers or have prior LEU approval from ISL.
- In-state library organizations will usually MAY issue LEU certificates. See below for information on documenting LEUs when the conference is out of state, online, taken from an organization that is not a traditional library provider, or does not provide a certificate.

Developing and delivering workshops for conferences, staff in-service training, or any other continuing education opportunity available to library professionals
- 1 hour program = 1 LEU; 2 hour program = 2 LEUs (The number of LEUs that may be earned developing and delivering workshops matches hour for hour the length of the program.)
- **CAPPED**: Earn up to **5 LEUs** per 5-year certificate period developing and delivering workshops for conferences, staff in-service training, or any other continuing education opportunity available to library professionals.
- If the program is technology related, the LEUs will be Technology LEUs (TLEUs).
- The program agenda and LEU approval letter serve as verification of LEUs.

External professional committee work
- 1 hour = 1 LEU
- **CAPPED**: Earn up to **5 LEUs** per 5-year certificate period.
- This includes serving on a professional organization committee or as a professional organization officer.
- The organization or committee must be library related.
- Participation in professional committee work does not require prior LEU approval from the Indiana State Library.
- A librarian seeking to use external committee or professional organization work should get a certificate documenting the hours served from the committee chair or the professional organization's president, vice president, director, or associate director. Alternately the person could document attendance at a committee meeting by saving a hard copy of the meeting minutes listing the person in attendance.

Publishing in a peer reviewed journal
- Article that is 1000 or more words long = 5 LEUs
- **CAPPED**: Earn up to **5 LEUs** per 5-year certificate period for researching, writing, and publishing a library-related article in a peer reviewed journal. **You may only get LEU credit for one paper per 5-year certificate period.**
- Publishing in a peer reviewed journal does not require prior LEU approval from the Indiana State Library.
- A copy of the article in original form, or a website link if the article was posted online serve as verification of LEUs.

Roundtable Meetings
- 1 LEU per roundtable attended
- **CAPPED**: Earn up to **10 LEUs** per 5-year certificate period attending professional roundtable meetings.
- Professional roundtables do not require prior LEU approval from the Indiana State Library.
- The host library shall create and award LEU certificates for all attending library professionals.
- **Note: Only individuals holding a 5-year certificate are eligible to count LEUs from professional roundtable meetings.**

Escorted Library Tours
- 1 LEU per library tour
- **CAPPED**: Earn up to **5 LEUs** per 5-year certificate period attending escorted library tours.
- Library tours do not require prior LEU approval from the Indiana State Library.
- The staff member conducting the tour shall create and award LEU certificates for all attending library professionals.

FINDING APPROVED CONTINUING EDUCATION OPPORTUNITIES

Continuing education opportunities are regularly posted to the INpublib listserv (subscribe at http://www.in.gov/library/listservs.htm). Check the State Library's Find Training webpage for additional opportunities.

DOCUMENTING LEUs EARNED AT CONFERENCES

Conferences

Please see the list of Approved Training Providers to make sure the provider is pre-approved. This list includes in-person and virtual conferences. If you plan to attend a conference by a provider who is not listed on Training Providers Approved by ISL, please contact certification program staff to determine whether the event is eligible for LEUs. You may email certification@library.in.gov or apply for LEU approval. All events are not automatically approved for LEUs. As with all other LEU requests, please request LEU approval at least 30 days in advance of events not already pre-approved. Training that has not been pre-approved by ISL is not eligible for LEUs and ISL is not obligated to honor a certificate issued to a participant at a training that has not been approved.

1. During or after your conference attendance fill out the Indiana Librarian Conference Form. Write your session synopses and retain any conference programs or documentation we could refer to in the event of an audit (e.g. confirmation of registration, conference program). Please do not rely on URLs as a means of documentation for your credits as organizations frequently change their websites and said information may not exist during your audit.

2. Based on the sessions you attended, count up the LEUs you earned. LEUs are awarded hour-for-hour for eligible sessions lasting longer than 30 minutes. LEUs round up to two after 90 minutes. LEUs round up to three after 2.5 hours, and so forth.

3. Keep these documents in your LEU file along with your other LEU certificates. DO NOT send them in to the State Library. You will not receive a certificate from the State Library after national and out-of-state conferences. Only turn them in to the State Library if you are notified your file has been selected for random audit. Unless you are notified of an audit, please do not mail, fax, or email this paperwork to ISL.

Conference events eligible for LEUs

Keynote speeches, author talks, and substantive workshops are eligible for LEUs. To be eligible, a session must have a specified learning objective and contribute to the field of professional librarianship.

Conference events ineligible for LEUs

Business meetings, conference registrations and orientations, time spent at vendor booths, and social events without a speaker are NOT eligible for LEUs.

GETTING CREDIT FOR TAKING A WEBINAR (LIVE OR ARCHIVED)

1. Make sure the program is over 30 minutes long in order to get 1 LEU for it.
2. Verify that the webinar provider is on the list of Training Providers Approved by ISL for LEUs.
3. If the provider is not on the list of approved training providers, fill out the LEU provider form prior to the event to see if the webinar is eligible for LEU credit. If this is an archived event please refrain from watching the recording until you have received a confirmation letter of LEU approval from the State Library.
4. Some webinar providers issue certificates; many do not. If you don't get a certificate from the provider, please follow the instructions below for creating an in-house certificate.

If an approved provider's certificate lists Professional Growth Points (PGPs), CEUs, Contact Hours, or CPDUs instead of LEUs, we will count them as LEUs.

IN-HOUSE CERTIFICATES: DOCUMENTING LEUs FOR AN ONLINE PROGRAM (LIVE OR ARCHIVED)

When a staff member views an online event that is eligible for LEUs (either because the provider is on the list of Training Providers Approved by ISL for LEUs, or because the certification program director has approved the online

program for LEUs) the library's designee in an administrative or Human Resources role may oversee staff attendance and create and award LEU certificates in-house.

If the staff member taking the online program is a library director, the in-house certificate should be signed by the library's HR manager or the President of the Board of Trustees.

LEUs are awarded hour-for-hour for eligible sessions lasting longer than 30 minutes. LEUs round up to 2 after 90 minutes. LEUs round up to 3 after 2.5 hours (and so forth).

Certificates generated in-house may be formatted any way you choose, so long as they contain the following elements:
- Participant's name
- Name of Webinar
- Name of webinar provider (organization)
- Date viewed (and where possible date originally aired)
- Number and type of LEUs earned (must specify LEU or TLEU)
- Proctor/Supervisor's printed name, professional title, and signature

A sample in-house LEU certificate can be found at the end of the Indiana State Library's LEU Policies webpage under: Sample "In-House" LEU Certificate for Webinars.

DETERMINING CERTIFICATION REQUIREMENTS

What is "professional" library work?
Professional library work includes, but is not limited to, cataloging/copy cataloging, reference, collection development, reader's advisory, children's, teen, and adult services. Professional library staff must keep their certificates current and in good standing, regardless of number of hours worked per week.

Are part-time employees exempt from certification requirements?
No. Certification requirements apply to all permanent (non-substitute) professional staff, whether they work full-time or part-time. Substitute, seasonal, and temporary staff are not permanent employees and, as such, are exempt from certification requirements.

Does library experience prior to completion of library science coursework count towards the years of service required for Librarian Certificates (LC) 1, 2, 6, and 7?
Yes, all combined years of professional library work experience in public, school, academic, and special libraries (including volunteer work) count towards the experience requirements of the LC1, LC2, LC6 and LC7.

I am the only professional staff in my department. Am I a professional assistant or a department head?
Job classifications are determined locally by library directors and their boards of trustees in a way that makes sense for their organizations. Whether the director and board of trustees classify a particular job as professional assistant or a department head, that person must keep the minimum required certificate in good standing.

Can I be certified at a higher level than what is required for my current job classification?
Yes. Individual certification is based on education and experience, not on job function. Some directors hold an LC4 while many professional assistants hold an LC1. The rule provides the minimum certification level required for a particular job classification and dictates only the minimum requirement that a person must meet.

How does an increase in library district size affect staff certification?
An increase in district size (i.e., moving from Class C to Class B or from Class B to Class A), whether due to population change, expanding the district into unserved townships, or merging 2 or more libraries, doesn't affect certification requirements of staff who are already certified when the change occurs. A certified staff member isn't subject to the requirements of the larger district as long as the staff member stays in the same library district at the same or a lower level job classification. New hires must meet the criteria for the new library district size.

I don't currently work for a public library; how many LEUs do I need to maintain certification?
If you are not currently employed in a public library you should get the number of LEUs required by the job classification listed on your certificate. If there is no job classification listed on your certificate, you should earn the number of LEUs that corresponds to the position you last held. If you have not yet worked as a public librarian, you should earn the number of LEUs that corresponds to a position you would be qualified to seek given your credentials.

Would you consider letting us renew our certifications early if we've earned all our LEUs?
No, you may not renew your librarian certificate early unless you are upgrading to a higher level of certificate. The number of LEUs required for certification renewal is considered a floor. ISL would like to see all librarians strive to attain maximum professional growth by exceeding the minimum number of LEUs required to renew a 5-year certificate.

HISTORICALLY EXEMPT CERTIFICATES

What does "historically exempt" mean?
On July 1, 2008, ISL issued a certificate to every library staff member employed in a professional position. The staff member was not required to hold the education and experience requirements needed to become certified for the position the staff member held on that date. A staff member can keep the historically exempt certificate if the staff member stays in the same library district and continues to hold the same job classification. To keep a historically exempt certificate, any change in the staff member's position must either be lateral (within the same job classification) or represent a move from a higher job classification to a lower job classification.

Library directors, employed as such before July 1, 2008, were required to meet the previous certification requirements to get a historically exempt certificate. Libraries employing directors who failed to meet certification requirements in 2007 and in 2008 were not in compliance with Indiana Library & Historical Board standards. Such libraries remain out of standards at least until the director meets certification requirements.

To keep a historically exempt certificate in good standing, a staff member must obtain the number of LEUs required based on the person's job classification and renew the certificate every 5 years.

May I apply for a new certificate even though I currently hold a historically exempt certificate?
Yes, a librarian who holds a historically exempt certificate may apply for a new certificate by submitting an application form, the $50 application fee, and official copies of any necessary college transcripts, being careful to follow the directions provided in the box titled COLLEGE TRANSCRIPTS on page 6 to ensure the transcripts are considered official. The new certificate is a regular certificate (not a historically exempt certificate) so it is not limited to a particular position in a particular library. The new certificate is portable, allowing the staff member to change positions and libraries. When the new certificate takes effect, a new 5-year education cycle also begins. The applicant may accumulate LEUs from the date the newest certificate takes effect.

INTERIM DIRECTORS

What are the certification requirements for interim directors?
An interim director who serves longer than 6 months and does not yet hold the required credentials for the position must apply for a temporary permit. An interim director who already holds the appropriate credentials for the position should obtain or maintain the person's 5-year certificate.

A library can only keep an interim director who holds a temporary permit for 3 years. If the interim director does not intend to apply for the permanent director position and does not pursue the education required for a director of that library's class size, the board of trustees should be actively seeking a permanent director who meets certification requirements.

NON-COMPLIANCE

What are the consequences for not meeting certification requirements?
Failure to comply with certification requirements is treated as a failure to comply with library standards. Libraries not meeting standards become ineligible to receive or make use of state and federal funding and programs.

PAYING FOR CERTIFICATION &-CONTINUING EDUCATION

Can a library pay for staff certificates?
Per the State Board of Accounts, a library may not draw from its operating funds to pay for staff certification. If you submit a library check to pay for certification fees, please include a written statement from the library director indicating the check was drawn from an unrestricted gift fund and not from the library's general fund. There are 3 options by which a library may pay for staff certifications:
  1. Draw the money from an unrestricted gift fund

2. Increase the applicant's salary to cover the cost of the required certificate (amounting to no more than $0.20 per week)
3. A library friends' groups may subsidize a portion or the full amount of a staff member's certification fees.

Can a library pay for staff continuing education?
Your library board may be able to pay for continuing education, either in full or in part. In accordance with state regulations, library funds made available for college or university class tuition can only be reimbursed after successful completion of the course and may not paid by the library in advance. A library's friends group or library foundation may pay for all or a portion of continuing education costs.

PROMOTIONS & NEW POSITIONS

If I am promoted to a higher job classification, what happens to my certificate and my LEUs?
You must meet the certification requirements for your new job classification, which may require upgrading your certificate. Please notify the certification program of this change. In addition to keeping your record up to date, certification staff can advise you what steps, if any, you must take to comply with the requirements of your new position.

If you have a regular certificate and you already hold the appropriate level certificate (or higher) as required for your new position, you do not need to apply for a new certificate. Certification program staff will simply modify your information in the portal to reflect your new job title and classification. You can keep the LEUs you have already earned in your current 5-year education cycle. By the date your certificate expires, you must obtain the number of LEUs required for the job classification (professional assistant, branch/department head, or director) you held during the majority of your 5-year certificate.

If you hold a historically exempt certificate or you don't yet meet the criteria for your new job classification, you must apply for a temporary permit while you obtain the required education or years of experience. Within 6 months of starting your new position, you must apply for your first of 3 possible temporary permits. If you need a second or third temporary permit to complete the requirements, you must renew your temporary permit shortly before it expires. When you complete the requirements for your new job classification you do not need to exhaust your remaining temporary permits. You may apply for a 5-year certificate as soon as you complete the requirements.

If I take a position at another library, what happens to my certificate and my LEUs?
If you hold a historically exempt certificate, you must apply for a new certificate within 6 months of starting a position at a different library. If you do not meet the criteria for your job classification at your new library, you must apply for a temporary permit while you obtain the required education and years of experience. If you need a second or third temporary permit to complete the requirements, you must renew your temporary permit shortly before it expires. When you complete the requirements for your new job classification you do not need to exhaust your remaining temporary permits. You may apply for a 5-year certificate as soon as you complete the requirements.

WHO MUST BE CERTIFIED?
- Directors, assistant or associate directors, and branch or department heads.
- Professional assistants who spend at least 75% of their time on professional librarian work.

Certification requirements apply to all permanent (non-substitute) professional staff, whether they work full-time or part-time.

WHO IS NOT REQUIRED TO BE CERTIFIED?
- Archivists, conservators, clerks, pages, and circulation staff
- Business office and clerical staff (including administrative assistants and bookkeepers)
- Human resources, IT, marketing, and PR staff
- Substitute or temporary workers, volunteers, and maintenance workers

NEWLY HIRED & NEWLY PROMOTED STAFF
Newly hired staff whose professional positions require certification have 6 months to apply for their first temporary permit or 5-year certificate. Individuals who have been promoted to a higher level position may also need to apply for a higher level certificate and have 6 months from the date of the promotion to do so. Individuals who have recently been promoted should contact the State Library to find out if they need to be working toward a higher level certificate.

TEMPORARY PERMITS
A temporary permit lasts one year and is designed to allow a person who doesn't yet meet the certification requirements for a position to hold the position for a limited amount of time while they complete library science courses or accumulate years of experience required for full certification. A temporary permit may be renewed twice for a total maximum of 3 temporary permits per person per job classification level.

An individual applying to renew a temporary permit must submit each of the following:
- A completed Application for Certification of Public Librarians.
- A personal check or money order in the amount of $10 made payable to the Indiana State Library.
- A statement of progress the individual made in the previous year toward qualifying for the appropriate 5-year certificate.
- LEU certificates proving the individual earned at least 10 LEUs while their certificate was in effect. A first temporary permit holder may also include LEUs earned between the date they started in the position (up to 6 months prior to the first temporary permit effective date) and the date their first temporary permit expires toward the 10 LEUs required to renew the initial temporary permit.

DEFINITIONS OF JOB CLASSIFICATIONS
- **Director:** There is one library director who is the administrative head of the library.
- **Branch or Department Head:** This classification includes but is not limited to staff classified as associate or assistant directors, branch managers, or department heads.
- **Professional Assistant:** This classification includes, but is not limited to, librarians, library assistants, paraprofessionals, catalogers/copy catalogers, reader's advisors, and program or other coordinators. Professional assistants devote more than 75% of their time to professional library work.

LEU REQUIREMENTS BY JOB CLASSIFICATION

Directors must complete 100 LEUs during the 5-year education cycle.

Branch/Department Heads and **Specialists 1, 2, and 3** must complete 75 LEUs during the 5-year education cycle.

Professional Assistants and **Specialists 4 and 5** must complete 50 LEUs during the 5-year education cycle.

CERTIFICATION REQUIREMENTS BASED ON LIBRARY DISTRICT SIZE

Library District Population	Director	Branch or Department Head	Professional Assistant
Class A (40,000 or more)	LC 1	LC 4	LC 5
Class B (10,001 to 39,999)	LC 2	LC 5	LC 6
Class C (3,001 to 10,000)	LC 4	LC 6	LC 6
Class C (3,000 or less)	LC 7		

REQUIREMENTS FOR EACH CERTIFICATION LEVEL

LEVEL	EDUCATION	EXPERIENCE
LC 1	MLS +	10 years professional library work experience **OR** 6 years professional library work experience that includes 3 years administrative experience (as a director or supervisor of at least 2 staff with MLS degrees)
LC 2	MLS +	3 years professional experience
LC 3	MLS	No further requirements
LC 4	Bachelor's degree +	15 hours of college level Library Science credit, taken before, during or after bachelor's degree
LC 5	60 hours of college course credit +	9 hours of college level Library Science credit
LC 6	HS/GED/equivalent +	3 years of library work experience **OR** 9 hours of college level Library Science credit (any 3 courses)
LC 7*	HS/GED/equivalent +	3 years of library work experience **PLUS** Each of the first 3 years of employment must take 10 hours of ISL training for library administrators

*Note: The LC 7 is only available to a new director of a library with a service population of 3,000 or less.

Checklist for Submitting Librarian Certification Applications

For ALL Applications – DID YOU:
- ☐ **List your current position and start date on the first line under "Professional Library Employment"?**
- ☐ **Sign and date the completed application form?**
- ☐ **Check the appropriate boxes?**
- ☐ **Ensure that your transcript, _if_ you must submit one, will be considered official?** A paper transcript <u>must</u> be sealed in its original, unopened envelope, while a digital or electronic transcript must be sent directly from the school to certification@library.in.gov. If ISL already has an official final transcript on file, you do not need to resubmit it!
- ☐ **Include "Attn: Certification Program Director" in the mailing address?** Send applications to:
  Indiana State Library, **Attn: Certification Program Director**, 140 N. Senate Ave., Indianapolis, IN 46204

Payment:
- ☐ **Sign and date your payment?**
- ☐ **Make it payable to the Indiana State Library?**
- ☐ **Submit correct amount?**
  - o **$10 for a temporary permit** or to renew a temporary permit
  - o **$50 for a 5-year certificate**, to renew a 5-year certificate, or to upgrade from one level to another
    - ▪ *Note: ISL does not offer shorter-term or prorated certificates. Full certification is always for 5 years.*
- ☐ **If paying with <u>library</u> check, include written statement from library director saying check was drawn from unrestricted gift fund?** *Required because SBOA doesn't allow ISL to accept payment from a library's general fund.*

	First Temporary Permit	Second or Third Temporary Permit
Temporary Permit	☐ Completed App form (see reminders above) ☐ Payment of $10	☐ Completed App form (see reminders above) ☐ Statement of progress toward becoming eligible for 5-year certificate. ☐ Certificates for 10 LEUs taken while permit period. ☐ *LC 7 only–certificates for 10 Admin. LEUs too ☐ Payment of $10
	Initial 5-Year Certificate or Upgrade	Renewal of 5-Year Certificate
LC 1, LC 2, or LC 3	☐ Completed App form (see reminders above) ☐ Official MLS transcript (unless ISL has it) ☐ Payment of $50	Renew and pay online or send: ☐ Completed App form (see reminders above) ☐ Payment of $50

LC 4	☐ Completed App form (see reminders above)
	☐ Official college transcript(s) showing:
	  o Completion of bachelor's degree
	  o 5 required library science courses
	☐ Payment of $50
		Renew and pay online or send:
		☐ Completed App form (see reminders above)
		☐ Payment of $50

LC 5	☐ Completed App form (see reminders above)
	☐ Official college transcript(s) showing:
	  o At least 60 hours of college credit
	  o 3 required library science courses
	☐ Payment of $50
		Renew and pay online or send:
		☐ Completed App form (see reminders above)
		☐ Payment of $50

LC 6	☐ Completed App form (see reminders above) ☐ Include high school completion info on app form, even if you attended college ☐ Payment of $50	Renew and pay online or send: ☐ Completed App form (see reminders above) ☐ Payment of $50
LC 7	☐ Include everything listed under LC 6 above; plus ☐ Proof of taking 10 Administrative LEUs	Renew and pay online or send: ☐ Completed App form (see reminders above) ☐ Payment of $50

Guide to Using Indiana State Library's Certification Portal

The web address for the certification portal is: https://digital.statelib.lib.in.us/certification.

To Use the Public Lookup Function

The public lookup function allows anyone to view the status of a certified librarian's credentials. (The lookup function does not require setting up an account or logging into it.) For librarians, this replaces using the Professional Licensing Agency's eVerification Site.

1. From https://digital.statelib.lib.in.us/certification click "Verify Status."
2. To look up an individual, enter first and last name **only** (ignoring other variables) & click "Search" button. Use additional variables as needed to narrow results until the correct result is found.
3. Scroll down to see records brought up by your search. See more detailed information by clicking on the person's name. To print that information, click on "Print-friendly Version" button then "Print."

To Set Up an Account or Recover Your Password

You will only have an account if you currently are certified or were certified at one time. The State Library sets up accounts upon processing the applications for an initial temporary permit or 5-year certificate. You must log into your account to view your record, update your contact information, or renew a 5-year certificate (temporary permits may not be renewed online). To set up an initial password or recover a forgotten password, so that you can log into your account, follow these steps:

1. Go to: https://digital.statelib.lib.in.us/certification. Click "Register for an Account."
2. *Get your initial password or recover a forgotten password by clicking "Recover Password". Use only first and last name when entering your name during the password recovery process. **Note: You must use the email address associated with your account in the certification portal.***

To Update Your Contact Information

1. Log into your portal account. Select "Manage Account" from the Menu on right-hand side of screen.
2. Choose "Account Profile." Click on tabs across the top of the Account Information box to check your Address, Phone, and Email. Add to or edit the information on each screen.
3. If you add new information, click "Add" again to save. If you edit the information, click "Update" to save.

To Renew a 5-Year Certificate

1. Log into the certification portal and select "Renew" from the home page menu.
2. Your existing certificate, if it is renewable, should show on the screen. Click the "Renew Certification" button.
3. Click "Renew This Certificate" to create an invoice. Select "Pay this invoice here" from the screen or click the "Invoices" box on the menu to bring up your invoice and pay it. Either way you will be taken to the website of Value Payment Systems where you can pay for your renewal.

Troubleshooting: If your screen says "There are no certifications that are available for renewal at this time" in response to Step 2 above, make sure you are not trying to renew too early. ISL does not allow early renewals. Check your expiration date using "Verify Status" instructions above. Your certificate becomes renewable starting 3 months prior to your expiration date, but not earlier. If that is not the issue, contact the certification department at certification@library.in.gov.

To Print a Certificate

1. Log into the certification portal and select "Proof of Status" from the menu.
2. The screen will show your credential. Click "Download" button to download a printable PDF copy of your certificate. Open the PDF and press "print."

Chapter 6

Required Reports and Statistical Sources

There are numerous reports a public library director is required to complete, most of which are mandated by Indiana state law. These include statistical reports, financial reports, and employee reports.

Reports due to the State Board of Accounts (SBOA) or Department of Local Government Finance (DLGF) are submitted electronically via a web portal called Gateway. Gateway is a tool both agencies use to collect and disseminate local government information.

Required Reports

Please note that the requesting agency is in *italics.*

A. **Annual Report for Indiana Public Libraries (*ISL*)**
   Includes the following components:
   - Annual Report (questionnaire/survey)
     - Annual PLAC Statistics Report
     - Statement of Compliance with Standards
     - Statement of Intent to Comply with Standards
     - Supplemental Questions
   - Signature Page

   Much of the data collected in this report is submitted to IMLS for inclusion in the national [Public Libraries Survey](#).

   The Annual Report is completed entirely online. The signature page must be signed by the library director and the board president and returned via email or mail. Instructions and login information for the report are emailed to all directors in December.

   The Annual Report is due **March 1st** of each year to coincide with the State Board of Accounts' Annual Financial Report, as required by PL Standards, 590 IAC 6-1-5 (cc).

Data collected by the State Library's Annual Report may vary slightly from year to year but always includes:

   a. Library name, address, location and contact information, hours of operation
   b. Library service areas (city/town, township(s), county, or other)
   c. Library district's most recent assessed valuation(s) and tax rate(s)
   d. Census population (most recent decennial census), number of registered borrowers (both resident and non-resident), ILL and circulation
   e. Operating income and expenditures by type
   f. Library holdings/collections
   g. Selected library services, including programs
   h. Type and speed of internet access and number of computers
   i. Staff job classifications and hours worked
   j. Salary and benefit information

Annual PLAC Statistics Report   This report tracks the number of loans your library makes to people from other library districts. The library must keep statistics on patrons with PLAC cards; you will need to ask these patrons for the name of their home library. Please carefully review the number of loans reported. Net lender libraries may receive payment for net loans, but an error or failure to complete this section could result in the loss of this potential payment.

Statement of Compliance with Standards   A public library must either meet all standards or receive a waiver for non-certification issues each year in order to receive state or federal funding. Funding includes Broadband Connectivity Fund money, PLAC distributions, InfoExpress service discounts, LSTA funds and payments or grants for internet lines and other services.

Statement of Intent to Comply with Standards   Any "no" answer in the Statement of Compliance with Standards must be explained in the Annual Report, along with a statement as to how the library intends to change to comply with standards. If a library does not adequately explain its intent or does not explain a "no" answer, it may be found out of compliance with standards.

Supplemental Questions   This part of the report changes yearly and is intended to elicit topical information on Indiana libraries for the use of the Indiana State Library, Indiana librarians and other interested parties.

Signature Page   This page must be signed by both the library director and the board president. It may be returned via email or mail.

B. **Fiscal and Narrative Reports for Grants Awarded (LSTA and other)** (*ISL*)

Libraries receiving LSTA or other grants from the Indiana State Library should refer to their grant manual for a detailed explanation of grantee responsibilities and deadlines. LSTA grants require three brief quarterly evaluations, a final report, and a final financial report to be completed for each project. For more information, visit https://www.in.gov/library/services-for-libraries/lsta/.

C. **PLAC Quarterly Reports** (*ISL)*

This report is due **quarterly,** on the 25th of the month that follows the end of the quarter **(January 25, April 25, July 25, October 25)**. It is sent to the Indiana State Library, Administrative Division and must be filed regardless of whether any PLAC cards were sold. A check for fees collected (which must reflect the exact number of cards sold) must accompany this report form. PLAC cards are numbered and are the financial responsibility of the library to which they are issued. The PLAC report form can be downloaded at https://www.in.gov/library/services-for-libraries/ldoresources/placrules/plac/.

D. **Report of Names and Compensation of Officers and Employees (Gateway 100R)** (*SBOA*)

This report is to be filed through the Gateway **on or before January 31**.

Report the names and compensation of ALL people paid by the library. If they receive a W2, they should be listed on this report. These are public records and are often requested by the general public. As such, the State Board of Accounts recommends using the library's address, *not* each staff member's home address. You must also sign and return an attestation page.

E. **Withholding Statements for Employees (W-2)** (*Federal - IRS*)

This statement must be completed and given to each employee by **January 31**.
https://www.irs.gov/forms-pubs/about-form-w-2

F. **Annual Report to Indiana Department of Revenue (***DOR*)

Information on state and county income tax withholdings is due in **January**.
http://www.dor.in.gov

G. **Annual Report to Internal Revenue Service (W-3)** (*Federal - IRS*)

Information on social security withholdings and federal income tax withholdings is due in **January**. https://www.irs.gov/forms-pubs/about-form-w-3

H. **Outstanding Indebtedness Report** (*DLGF*)

[IC 5-1-18-9] Each political subdivision must report any outstanding bonds or leases to the Department **on or before February 28**. https://www.in.gov/dlgf/gateway/debt-management/

I. **Library Annual Financial Report (Form Number LAR-1)** (*SBOA*)

The LAR-1 is **due March 1**. https://gateway.ifionline.org/login.aspx

This report of all the library's funds in a calendar year is made available to the Census Bureau after the State Board of Accounts receives it. The State Board of Accounts uses it as the basis for the library audit. SBOA has staff who can answer questions about it at 317-232-2513 or libraries@sboa.in.gov.

J.   **Bi-annual Report to the County Treasurer Certifying Names and Addresses of Every Library Employee for the County Where the Employee Works**
[IC 6-1.1-22-14] **Due twice a year: June 1 and December 1.** There is no official form to complete; employees' home addresses must be reported. A governmental entity that has an employee who works in more than one county shall certify the information for the employee to the county of the employee's principal office.

K.   **Post Bond Sale/Post Lease Execution (*DLGF)***
[IC 5-1-18-7 and 5-1-18-8] Political subdivisions entering into bonds and leases during a calendar year must report these obligations to the Department through the Gateway **on or before December 31**.

Selected Statistical Sources

Statistics of Indiana Public Libraries (ISL) – Data on Indiana libraries from 1994 through previous calendar year. (Statistics from years prior to 1994 are available in print upon request.)
https://www.in.gov/library/services-for-libraries/plstats/

Public Libraries Survey (Federal - IMLS) – The Public Libraries Survey (PLS) provides statistics on the status of public libraries in the United States. Data from approximately 9,000 public libraries is collected and reported to IMLS via their respective state libraries.
https://www.imls.gov/research-evaluation/data-collection/public-libraries-survey

The Search & Compare tool provides an easy way to query, browse, view, and download data about individual libraries in the survey.

Indiana State Library State Data Center – A resource for Census, federal, and state statistics.
https://www.in.gov/library/collections-and-services/isdc/

National Center for Education Statistics – Library Statistics Program – Provides data from academic libraries and school library media centers. https://nces.ed.gov/ipeds/use-the-data

***Library and Book Trade Almanac (*formerly *The Bowker Annual)* Medford, N.J.: Information Today, Inc.**
http://books.infotoday.com/directories/Library-and-Book-Trade-Almanac.shtml

Library Journal – America's Star Libraries
https://www.libraryjournal.com/section/starlibraries

Public Library Association (PLA) Surveys and Data – This division of the ALA administers voluntary surveys to public libraries each fall. Before ending with the 2018 report, the Public Library Data Service Statistical Report had content similar to the PLS. Past stats are available via the PLA's data tool, Benchmark. Benchmark has both free and subscriber-only levels of access.

Since 2020, the PLA's surveys have followed a rotating series of topics—Technology, Staff & Diversity, and Services for Strong Communities. Summary reports can be found at https://www.ala.org/pla/data/plasurveys.

STATS Indiana – Indiana University/Indiana Business Research Center
STATS Indiana provides easy, one-stop access to critical economic and demographic statistics for states, counties, cities and towns, townships, regions, census tracts, and more.
http://www.stats.indiana.edu/

The POLIS Center/SAVI
Data for Central Indiana (SAVI): http://www.savi.org

U.S. Census Bureau
https://www.census.gov/data.html

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Also recommended:

ALA page on statistics – www.ala.org/tools/atoz/statistics-library

RIPL – Research Institute for Public Libraries – https://www.ripleffect.org/

Chapter 7

Resource Sharing

Evergreen Indiana is a growing consortium of more than 125 public, school and institutional libraries throughout Indiana that use the Evergreen ILS. Patrons of member libraries can use their Evergreen Indiana library card to view the catalogs and borrow materials from other member libraries. The Evergreen Indiana catalog, the largest catalog in the state, may be viewed at: evergreen.lib.in.us/eg/opac/home.

The Evergreen Indiana project is funded by a combination of Library Services and Technology Act [LSTA] grant funds, state funds, and participant membership fees. The services provided by the State Library include purchasing and maintaining the central servers, personnel costs in operating the system, training, software development, data conversion, and other related expenses.

The consortium is currently accepting applications from libraries seeking to migrate to Evergreen. Requests for membership are approved by the Executive Committee. Libraries interested in joining the consortium must have board approval and submit a completed Evergreen Indiana Membership Packet, which may be found at on the Evergreen blog: https://blog.evergreen.lib.in.us/?page_id=3084.

Evergreen Indiana libraries are eligible to join the Indiana Digital Library. Participants have access to thousands of digital audiobooks, e-books, and videos through OverDrive.

For up-to-date information on participating libraries, including both a directory and a map of current members, visit https://blog.evergreen.lib.in.us/?page_id=2558 .

For more information about Evergreen Indiana contact: Courtney Brown, Evergreen Indiana Library Consortium & Evergreen Community Development Initiative, at 317-232-3691 or cobrown@library.in.gov .

InfoExpress is the statewide library courier service managed by the Indiana State Library. Nearly 400 public library districts, school districts, academic, institutional, and special libraries are connected by the InfoExpress courier system.

Fees for InfoExpress are based on the number of deliveries per week. Participants determine how many days a week (weekdays only) they need pick up and delivery, based on volume.

The daily rate for InfoExpress is $1,586/day. In order to offer the lowest possible delivery service cost for all Indiana libraries, the State Library provides state taxpayer money to subsidize the cost of one delivery per week per library district. Member institutions within standards receive an upfront subsidy of $610 for the 2024-2025 year. Additionally, these libraries can qualify for the Resource Sharing rate, which features an additional $210 annual subsidy for a second day of service. To qualify for the Resource Sharing Rate, a library must meet one of the following criteria:

- Subscribe to 5-day-a-week InfoExpress service
- Subscribe to OCLC ILL System
- Participate as a member of Evergreen Indiana
- Is a net lender (# lends / # borrows >= 1.0)

2023-2024 Rates (Effective 1 July 2024)

Frequency of Delivery	In Standards Rate	Resource Sharing Rate	Out of Standards Rate
One Day	$976	$976	$1,586
Two Day	$2,562	$2,352	$3,172
Three Day	$4,148	$3,938	$4,758
Four Day	$5,734	$6,344	$5,524
Five Day	$7,320	$7,110	$7,930

Participants use the InfoExpress website to create shipping labels and manifests, as well as to request related supplies (bags, zip ties). To learn more about how to use InfoExpress visit https://digital.statelib.lib.in.us/infoexpress/.

You may also contact InfoExpress staff at infoexpress@library.in.gov, or call 317-232-3699 or toll-free 800-451-6028

The Indiana Share program allows a large variety of libraries from around the state to request interlibrary loan materials through the Indiana State Library using OCLC's ILLiad software. State Library staff submit the interlibrary loan requests on behalf of the requesting libraries.

Lending libraries ship the materials to requesting libraries via InfoExpress or library-rate postage.

To learn more about the program including how to submit requests and check item status, as well as a brief tutorial on using Indiana Share, please visit the Indiana Share website: https://www.in.gov/library/services-for-libraries/ishare/ .

Contact the Indiana Share coordinator at share@library.in.gov. Phone 317-232-3699 or toll-free at 877-835-0014.

The Statewide Remote Circulation Services (SRCS) is an unmoderated alternative to SHARE. Effective September 30, 2024, SRCS service will end and requests will transition to the SHARE program.

Public Library Access Cards (PLAC)

Front of PLAC Card

Back of PLAC Card

The Public Library Access Card (PLAC) is the name for the statewide library card, enacted in 1993 by Indiana Code 4-23-7.1-5.1, with rules promulgated in 590 IAC 3 (www.in.gov/legislative/iac/T05900/A00030.PDF).The PLAC program allows an individual to borrow materials directly from any public library in Indiana. Books and non-book materials that normally circulate are eligible for loan through the PLAC program. Use of e-books and e-audiobooks are often restricted or not available to PLAC borrowers, as vendor agreements may

limit circulation of these items. Any individual who holds a valid Indiana public library card may obtain a PLAC card.

The fee for a PLAC in calendar year **2024** is **$65.00**.

PLAC WORKING GUIDLINES

Issuance of Card

1. **Availability of cards**. The Indiana State Library will provide a supply of numbered Public Library Access Cards at no cost to each public library in the state. Orders for additional Public Library Access Cards may be made by emailing Angela Downs at adowns@library.in.gov.

2. **Appearance of card**. The Public Library Access Card (PLAC) contains the following information: name of cardholder, address of cardholder, home public library of cardholder, issuing library, issuing date, and expiration date of card. This information will be made part of the PLAC record at the issuing library. Cards are issued only to individuals, not to families or groups.

   Definitions

   The **home public library** (590 IAC 3) is the public library where an individual is a resident or real property taxpayer in the taxing district of the library, or the library from which a nonresident has purchased a card.

   The **issuing library** is where the PLAC is purchased, and may be any public library in the state, not just the home library.

Guideline (a): Eligibility for PLAC. An individual who is in "good standing" and eligible to obtain a valid resident or nonresident library card from one of the 236 public libraries in the state of Indiana qualifies to obtain a PLAC (I.C. 4-23-7.1-5.1). A law passed in 1996 allows an individual to obtain a PLAC at any public library in Indiana.

Guideline (b):   "Good Standing" is defined at the local library level. Rules or guidelines used at the local library to determine eligibility for a local library card should also be applied when an individual requests to purchase a PLAC.

Guideline (c): A family PLAC will not be issued. The card is issued only as an individual card to one specific person. The local library's guidelines regarding use of a library card by a person other than the actual cardholder should be followed if a family member wishes to borrow using a PLAC.

Guideline (d): A public library may choose to issue its own library card to an individual holding a PLAC in order to properly code the patron record for their record keeping. This

determination is made at the local library level. Any local card that is issued to a PLAC cardholder should be marked clearly with the PLAC expiration date. Libraries that have computerized registration files should mark the expiration date of the PLAC cardholder's record in the database. PLAC cardholders may be required to show both the PLAC and the local library card to check out materials according to the lending library's rules.

3. **College/University Student PLAC**. Resident students are not required to have a PLAC to use the local public library in the college/university community. Local libraries should follow their existing policies for issuance of student cards to local college/university or other post-secondary school students.

    If a college student wants to borrow materials from a public library other than their home library or the library in the college/university community where they reside, then the student will need to be issued a PLAC.

4. **Refunds**. No refunds for PLAC fees will be made under any circumstance.

5. **Replacement Card**. When a cardholder's PLAC is lost or stolen, the cardholder will be issued a replacement card at the library where the PLAC was issued; the expiration date remains unchanged. The fee for the replacement card will be $1.00 (subject to annual review by the Indiana Library and Historical Board) and will be remitted to the Indiana State Library. Keep a record of voided card numbers. Names, addresses, and card numbers of individuals who are issued replacement cards must appear on the PLAC Quarterly Report Form.

Fee Collection for Card

6. **Payment for PLAC**. An individual may pay either by cash or by check when obtaining a PLAC; credit card payment is available at some libraries. Checks should be made out to the public library *issuing* the PLAC. Collection and deposit of fees should be recorded by the issuing library according to the prescribed method of the Indiana State Board of Accounts.

7. **Submitting Fees to the Indiana State Library.** Collected PLAC fees should be remitted to the Indiana State Library on a quarterly basis using the [PLAC Quarterly Report Form](#).

Types of Materials Eligible for Loan to PLAC Patrons

8. Books.

    Includes: hardbound print books, paperback print books, large print books and lap or board books. Physical books that normally circulate must be available for loan to PLAC cardholders.

    E-books and e-audiobooks are often ineligible for PLAC loans due to vendor restrictions.

9. Non-book Materials.

   Includes: DVDs, CDs, records, art prints, slides, microfiche, pamphlets, periodicals (single or bound issues), etc. Non-book materials may be loaned to PLAC cardholders at the discretion of the individual library.

10. **Annual Determination of Eligible Materials.** Each library will be required to annually determine what types of materials will be loaned to PLAC cardholders.

Statistics & Recordkeeping

11. **Required Statistics.** Each library will be required by the State Library to keep statistics recording the home library of each PLAC cardholder who borrows materials as well as the number of items borrowed by PLAC cardholders.

Overdue & Lost Materials

12. **Fees.** Each individual library will determine the daily overdue fee for library materials loaned to PLAC cardholders by policy set by the Board of Trustees of that library.

    Guideline (a): It is recommended that this daily fee be the same that is charged to local residents and a separate fee scale for PLAC users not be established by libraries.

    Guideline (b): In the spirit of cooperation, when feasible, libraries should alert other libraries to problem borrowers having PLAC privileges that have accrued sizable overdue fines or have lost an inordinate number of items borrowed through the program.

13. **Replacement Cost.** Reimbursement for lost library material borrowed on a PLAC is the responsibility of the borrower, not the borrower's home library. The replacement cost of an item is determined by the lending library.

14. **Materials Returned to the Wrong Library**. The library to which the PLAC cardholder returns borrowed materials may determine if a fee will be charged to the PLAC cardholder if that library is not the lending library. If a fee is charged, the library to which the materials are returned is responsible for collecting the fee.

    Guideline: PLAC users should be informed that they are expected to return materials borrowed using a PLAC to the lending library.

Library Reporting Responsibilities

15. **Statistics**. Each public library is expected to report all required borrowing statistics that have been kept on the Public Library Access Card Program as a part of the Annual Report. The Board President shall attest to the accuracy of the PLAC report.

16. **Eligible Materials for Loan**. Each public library will be required to annually file with the State Library a report detailing what library materials will be loaned to PLAC cardholders.

17. **Failure to Report**. Failure to submit a complete statistical report to the Indiana State Library by the deadline established will result in the following action taken: 1. withholding of funds due to the library as a result of loans made in the program; 2. determination that the library is in non-compliance with Minimum Standards for Public Libraries; 3. withholding of state and federal funds to the library by the Indiana State Library.

Local Agreements

Definition: a local or regional agreement made between two or more libraries that residents of each library district may borrow items from a public library in the other district(s). (Another type of local agreement: a resolution by a local library board that the library will allow anyone with a public library card from another library in the state to borrow materials.)

18. **Library Requirements**. All local agreements must be in writing and approved by the participating libraries' boards of trustees. (These are required to be placed on file at the State Library.)

19. **Loans Made.** Loans to individuals whose libraries have local agreements may not be counted and submitted as statistics for reimbursement as part of the statewide PLAC program.

Payment to Libraries

20. **Net Loans.** Payments of funds for this program will be made on the basis of **net loans** (Indiana Code 4-23-7.1-5.2(d)). Money paid into the PLAC Program fund to the Indiana State Library plus the interest earned on this fund during a calendar year will be divided by the number of net loans made to the PLAC cardholders, and the resulting figure will be the per net loan figure paid to libraries. By August 1 of each year, each eligible public library will receive payment for its net loans made during the previous calendar year.

Definition of PLAC net loans: a greater number of loans made by a library to PLAC cardholders from outside its district than loans made by PLAC cardholders from within its district at other libraries.

21. **Requirements to Receive Payment.** Public libraries with net PLAC loans must meet Minimum Standards for Public Libraries in order to be eligible for reimbursement through the PLAC Program. A library will need to complete and sign a voucher to finalize the reimbursement process.

22. **Appeal Procedure.** A public library determined to be in non-compliance with the terms of the Public Library Access Card Program will have the option to appeal the decision at the first Indiana Library and Historical Board meeting following the notification to the public library of the judgment. The Indiana Library and Historical Board will render a final decision after hearing the library's appeal.

PUBLIC LIBRARY ACCESS CARD (PLAC) QUARTERLY REPORT

State Form 44289 (R3 / 3-21)

Request additional cards by e-mailing mlang@library.in.gov and adowns@library.in.gov.
Cards are packaged in packs of 50.

Library Name:	
Library Street Address or PO Box:	
City:	IN ZIP Code:

Reports are Due April 25, July 25, October 25, and January 25.

What quarter and year are you reporting?

Jan-Mar (1st Quarter)		Year:	
Apr-June (2nd Quarter)		Year:	
July-Sept (3rd Quarter)		Year:	
Oct-Dec (4th Quarter)		Year:	

Number of Cards Sold this Quarter?

Quantity of replacement cards sold for a $1.00?

Quantity of voided cards sold?

Total amount remitted?

Make checks payable to the Indiana State Library.
Checks should be sent with an original and copy of the PLAC Quarterly Report to
Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204-2296.

The undersigned hereby certifies the accuracy of the information submitted on the Public Library Access Card (PLAC Quarterly Report).

Signature of Library Director	Date Signed *(month, day, year)*
Signature of one Library Board Officer	Date Signed *(moth, day, year)*

Reciprocal Borrowing

Statewide Reciprocal Borrowing

Participating libraries sign a statewide reciprocal borrowing covenant that allows users from any participating library to borrow books in person at public libraries all over Indiana. The reciprocal borrowing covenant is found online at https://www.in.gov/library/files/Statewide-Reciprocal-Borrowing-Convenant.pdf .

Any person who has a current resident library card from their local library can use reciprocal borrowing privileges to borrow from other libraries that participate in the statewide agreement.

Cardholders from contracting townships are not eligible for this program.

A current list of participants is included at the end of this chapter.

For those libraries wishing to participate in the statewide reciprocal borrowing program, a covenant has also been included in this chapter. It must be filled out and returned to the LDO office to participate in the program and be added to the list.

Any questions need to be directed to the Indiana State Library, Library Development Office at 1-800-451-6028.

Local Reciprocal Borrowing

A local or regional agreement is defined as an agreement between two or more libraries that allows residents of each library district to borrow items from a public library in the other library district(s), or a resolution by a local library board that the library will allow anyone with a public library card from another library in the state to borrow materials.

All local agreements must be in writing and approved by the participating libraries' boards of trustees. For recordkeeping purposes, copies of local agreements are filed with the Indiana State Library.

PLAC and Reciprocal Borrowing

Do not require a Public Library Access Card (PLAC) if the patron's home library is part of a reciprocal agreement and they are a taxed resident of that home library. Only issue a PLAC if residents wish to borrow materials from a library that does not have a statewide or local agreement with their home library.

Do not count loans made to individuals whose libraries have local agreements as part of the PLAC Program. The only loans that are reimbursed in the PLAC Program are those made to PLAC cardholders.

Nonresident Fees

According to Indiana Code (IC 36-12-2-25), a resident of Indiana in an unserved area may purchase library services from any one of the 236 library districts. The **minimum** fee for a nonresident card is $25.00 **or** the library's expenditure per capita – whichever is greater. A nonresident fee may be set higher than the library's operating fund expenditure per capita. The operating fund expenditure per capita numbers for Indiana's public libraries are found in latest published year of Public Library Statistics (Table 4).

_____Public Library

Reciprocal Borrowing Covenant

WHEREAS, it is to the advantage of the people of Indiana that intellectual materials be accessible to them; and

WHEREAS, public libraries have been developed to promote access to intellectual materials available in organized collections of such materials in locally supported public libraries; and

WHEREAS, the parties to this agreement desire to fulfill their obligations and purposes in this regard do

HEREBY, covenant between them on behalf of the people in their library district to permit any person holding a valid resident borrower's card from any library which is a party to the Covenant access to circulating materials, such an arrangement being generally referred to as reciprocal borrowing, subject only to the conditions set forth here following:

1. Users of this arrangement are expected to

    a.   Conform to the rules and regulations of the institution from which they borrow
    b.   Present a valid resident borrower's card issued by their local library as evidence of their eligibility for this service; and
    c.   Pay promptly all delinquency charges which may accrue against them

2. Participating libraries agree to assist each other, if necessary (on request) in recovering materials.

3. Participating libraries may limit this activity to specific eligible materials at their discretion, but are encouraged to provide unlimited access.

4. Participating libraries are not required to take reserves or initiate interlibrary loan requests for reciprocal borrowers.

This covenant becomes effective on the latest date shown below and shall remain in force until either party wishes it modified or canceled. A copy of this agreement shall be filed with the Indiana State Library upon signing, whereas to facilitate the compilation of a statewide listing of participating libraries.

_____ Public Library

_____ Date _____ Librarian

_____ Date _____ President, Board of Trustees

Statewide Reciprocal Borrowing Covenant Libraries	Date Covenant Signed (It remains in effect until the library board rescinds it in writing, with a copy sent to the Indiana State Library, Library Development Office)
Revised 7/02/2024	
AKRON CARNEGIE PUBLIC LIBRARY	8/2/2005
ALEXANDRIA-MONROE PUBLIC LIBRARY	8/8/2013
ALEXANDRIAN PUBLIC LIBRARY	6/2/1995
ARGOS PUBLIC LIBRARY	7/29/1996
ATTICA PUBLIC LIBRARY	5/4/2004
AURORA PUBLIC LIBRARY DISTRICT	3/10/2008
BARTHOLOMEW COUNTY PUBLIC LIBRARY	3/12/2012
BELL MEMORIAL PUBLIC LIBRARY	7/22/2005
BENTON COUNTY PUBLIC LIBRARY	8/1/2005
BICKNELL-VIGO TOWNSHIP PUBLIC LIBRARY	8/11/2005
BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY	5/12/2004
BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY	2/14/2012
BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY	6/21/1996
BOURBON PUBLIC LIBRARY	7/21/2016
BRAZIL PUBLIC LIBRARY	8/3/2005
BREMEN PUBLIC LIBRARY	8/4/2015
BRISTOL-WASHINGTON TOWNSHIP PUBLIC LIBRARY	8/4/2005
BROOK-IROQUOIS-WASHINGTON PUBLIC LIBRARY	5/25/2004
BROOKSTON-PRAIRIE TOWNSHIP PUBLIC LIBRARY	8/10/2005
BROWN COUNTY PUBLIC LIBRARY	9/12/2005
BUTLER PUBLIC LIBRARY	12/18/2001
CAMBRIDGE CITY PUBLIC LIBRARY	7/26/2005
CAMDEN-JACKSON TOWNSHIP PUBLIC LIBRARY	8/3/1995
CENTERVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	8/24/2005
CHARLESTOWN CLARK COUNTY PUBLIC LIBRARY	5/20/2004
CHURUBUSCO PUBLIC LIBRARY	7/3/1995
CLAYTON-LIBERTY TOWNSHIP PUBLIC LIBRARY	8/9/2005
CLINTON PUBLIC LIBRARY	7/26/2005
COLFAX-PERRY TOWNSHIP PUBLIC LIBRARY	7/26/2005
CONVERSE-JACKSON TOWNSHIP PUBLIC LIBRARY	6/28/1995
COVINGTON-VEEDERSBURG PUBLIC LIBRARY	8/2/2005
CRAWFORD COUNTY PUBLIC LIBRARY	8/25/2009
CRAWFORDSVILLE DISTRICT PUBLIC LIBRARY	7/14/1995
CROWN POINT COMMUNITY PUBLIC LIBRARY	6/21/1995
CULVER-UNION TOWNSHIP PUBLIC LIBRARY	3/7/2001
DARLINGTON PUBLIC LIBRARY	4/28/2009
DELPHI PUBLIC LIBRARY	6/21/1995
DUBLIN PUBLIC LIBRARY	2/9/2009

Statewide Reciprocal Borrowing Covenant Libraries	Date Covenant Signed (It remains in effect until the library board rescinds it in writing, with a copy sent to the Indiana State Library, Library Development Office)
DUNKIRK PUBLIC LIBRARY	7/1/1995
EARL PARK PUBLIC LIBRARY	5/11/2004
EAST CHICAGO PUBLIC LIBRARY	5/20/2004
EDINBURGH WRIGHT-HAGEMAN PUBLIC LIBRARY	6/19/1995
ELKHART PUBLIC LIBRARY	7/26/1995
FAYETTE COUNTY PUBLIC LIBRARY	5/14/2013
FLORA-MONROE TOWNSHIP PUBLIC LIBRARY	6/12/1995
FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY	7/3/1995
FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY	7/11/1995
FRANKFORT COMMUNITY LIBRARY-CLINTON COUNTY CONTRACTUAL PUBLIC LIBRARY	5/10/2004
FULTON COUNTY PUBLIC LIBRARY	8/1/2005
GARRETT PUBLIC LIBRARY	7/7/1995
GARY PUBLIC LIBRARY	5/24/2004
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY	12/20/2011
GOODLAND & GRANT TOWNSHIP PUBLIC LIBRARY	6/13/1995
GREENTOWN & EASTERN HOWARD SCHOOL PUBLIC LIBRARY	1/22/2007
GREENWOOD PUBLIC LIBRARY	7/11/1995
HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY	11/3/2004
HAMILTON NORTH PUBLIC LIBRARY	7/5/1995
HAMMOND PUBLIC LIBRARY	6/27/1995
HARRISON COUNTY PUBLIC LIBRARY	8/12/2005
HENRY HENLEY PUBLIC LIBRARY	7/15/2005
HUNTINGBURG PUBLIC LIBRARY	6/17/2004
JASONVILLE PUBLIC LIBRARY	9/10/2009
JASPER COUNTY PUBLIC LIBRARY	6/14/1995
JASPER-DUBOIS COUNTY CONTRACTUAL PUBLIC LIBRARY	8/4/2005
JEFFERSON COUNTY PUBLIC LIBRARY	7/12/1995
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY	8/2/2005
JENNINGS COUNTY PUBLIC LIBRARY	5/10/2004
JOHNSON COUNTY PUBLIC LIBRARY	9/20/2016
JOYCE PUBLIC LIBRARY	7/10/1995
KENDALLVILLE PUBLIC LIBRARY	6/3/2004
KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY	7/18/1995
KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY	6/26/1995
KINGMAN-MILLCREEK PUBLIC LIBRARY	6/1/2004
KIRKLIN PUBLIC LIBRARY	6/22/2004
KNIGHTSTOWN PUBLIC LIBRARY	5/9/2000
KNOX COUNTY PUBLIC LIBRARY	8/11/2005

Statewide Reciprocal Borrowing Covenant Libraries	Date Covenant Signed (It remains in effect until the library board rescinds it in writing, with a copy sent to the Indiana State Library, Library Development Office)
LA CROSSE PUBLIC LIBRARY	6/20/1995
LA GRANGE COUNTY PUBLIC LIBRARY	7/3/1995
LA PORTE COUNTY PUBLIC LIBRARY	7/28/2005
LADOGA-CLARK TOWNSHIP PUBLIC LIBRARY	6/26/1997
LAKE COUNTY PUBLIC LIBRARY	8/28/2014
LAWRENCEBURG PUBLIC LIBRARY	6/30/2008
LEBANON PUBLIC LIBRARY	8/24/2005
LINCOLN HERITAGE PUBLIC LIBRARY	6/21/2004
LINDEN CARNEGIE PUBLIC LIBRARY	7/3/1995
LINTON PUBLIC LIBRARY	7/21/2005
LOGANSPORT-CASS COUNTY PUBLIC LIBRARY	11/20/2012
LOOGOOTEE PUBLIC LIBRARY	6/13/1995
LOWELL PUBLIC LIBRARY	9/19/2005
MICHIGAN CITY PUBLIC LIBRARY	7/1/1995
MIDDLEBURY COMMUNITY PUBLIC LIBRARY	4/8/2010
MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY	8/11/2005
MITCHELL COMMUNITY PUBLIC LIBRARY	7/6/1995
MONON TOWN & TOWNSHIP PUBLIC LIBRARY	7/10/1995
MONTEREY-TIPPECANOE TOWNSHIP PUBLIC LIBRARY	6/19/1995
MONTEZUMA PUBLIC LIBRARY	7/11/1995
MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY	5/18/2004
MONTPELIER-HARRISON TOWNSHIP PUBLIC LIBRARY	7/11/1995
MORGAN COUNTY PUBLIC LIBRARY	6/28/1995
MORRISSON REEVES LIBRARY	4/20/2015
NAPPANEE PUBLIC LIBRARY	12/27/2012
NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY	5/14/2018
NEW CARLISLE-OLIVE TOWNSHIP PUBLIC LIBRARY	2/20/2018
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY	8/17/1998
NEW HARMONY WORKINGMEN'S INSTITUTE	7/13/1995
NEWBURGH CHANDLER PUBLIC LIBRARY	7/10/1995
NEWTON COUNTY PUBLIC LIBRARY	6/14/1995
NOBLE COUNTY PUBLIC LIBRARY	5/6/2004
NORTH JUDSON-WAYNE TOWNSHIP PUBLIC LIBRARY	5/11/2004
NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM	7/10/1995
NORTH MANCHESTER PUBLIC LIBRARY	5/25/2021
ODON WINKELPLECK PUBLIC LIBRARY	4/16/2002
OHIO COUNTY PUBLIC LIBRARY	8/3/2005
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY	6/27/1995
OSGOOD PUBLIC LIBRARY	5/30/2012
OTTERBEIN PUBLIC LIBRARY	7/1/1996
OWEN COUNTY PUBLIC LIBRARY	6/29/1995

Statewide Reciprocal Borrowing Covenant Libraries	Date Covenant Signed (It remains in effect until the library board rescinds it in writing, with a copy sent to the Indiana State Library, Library Development Office)
OWENSVILLE CARNEGIE PUBLIC LIBRARY	7/5/1995
OXFORD PUBLIC LIBRARY	8/5/2005
PAOLI PUBLIC LIBRARY	5/24/2004
PARKE COUNTY PUBLIC LIBRARY	6/12/1995
PENDLETON COMMUNITY PUBLIC LIBRARY	5/12/2004
PENN TOWNSHIP PUBLIC LIBRARY	7/22/1995
PERRY COUNTY PUBLIC LIBRARY	4/4/2012
PIKE COUNTY PUBLIC LIBRARY	8/5/2005
PLYMOUTH PUBLIC LIBRARY	3/26/2007
PORTER COUNTY PUBLIC LIBRARY SYSTEM	7/20/2005
POSEYVILLE CARNEGIE PUBLIC LIBRARY	7/15/2005
PRINCETON PUBLIC LIBRARY	9/20/2005
PULASKI COUNTY PUBLIC LIBRARY	7/21/2005
PUTNAM COUNTY PUBLIC LIBRARY	7/26/1995
REMINGTON-CARPENTER TOWNSHIP PUBLIC LIBRARY	12/2/1996
ROACHDALE-FRANKLIN TOWNSHIP PUBLIC LIBRARY	7/14/2005
RUSHVILLE PUBLIC LIBRARY	1/17/2011
SALEM-WASHINGTON TOWNSHIP PUBLIC LIBRARY	6/23/2004
SCOTT COUNTY PUBLIC LIBRARY	7/14/2005
SHELBYVILLE-SHELBY COUNTY PUBLIC LIBRARY	1/24/2012
SHERIDAN PUBLIC LIBRARY	7/15/2005
SHOALS PUBLIC LIBRARY	7/3/1995
SPENCER COUNTY PUBLIC LIBRARY	5/11/2004
SPICELAND TOWN-TOWNSHIP PUBLIC LIBRARY	11/28/2011
STARKE COUNTY PUBLIC LIBRARY SYSTEM	6/13/1995
SULLIVAN COUNTY PUBLIC LIBRARY	8/10/2005
SWITZERLAND COUNTY PUBLIC LIBRARY	7/11/1995
SYRACUSE-TURKEY CREEK TOWNSHIP PUBLIC LIBRARY	8/11/2003
THORNTOWN PUBLIC LIBRARY	6/19/1995
TIPPECANOE COUNTY PUBLIC LIBRARY	8/1/1995
TIPTON COUNTY PUBLIC LIBRARY	2/21/2007
UNION COUNTY PUBLIC LIBRARY	5/26/2004
UPLAND PUBLIC LIBRARY	7/27/2005
VAN BUREN PUBLIC LIBRARY	7/25/2005
VERMILLION COUNTY PUBLIC LIBRARY	6/1/2004
VERNON TOWNSHIP PUBLIC LIBRARY	5/25/2004
VIGO COUNTY PUBLIC LIBRARY	8/17/2009
WABASH CARNEGIE PUBLIC LIBRARY	1/17/2012
WAKARUSA-OLIVE & HARRISON TOWNSHIP PUBLIC LIBRARY	8/7/1995
WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY	8/9/2005
WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY	8/10/2010

Statewide Reciprocal Borrowing Covenant Libraries	Date Covenant Signed (It remains in effect until the library board rescinds it in writing, with a copy sent to the Indiana State Library, Library Development Office)
WANATAH PUBLIC LIBRARY	7/7/1995
WASHINGTON CARNEGIE PUBLIC LIBRARY	2/11/2010
WASHINGTON TOWNSHIP PUBLIC LIBRARY	5/1/2004
WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY	12/4/2006
WAVELAND-BROWN TOWNSHIP PUBLIC LIBRARY	7/10/1995
WEST LAFAYETTE PUBLIC LIBRARY	7/18/1995
WEST LEBANON-PIKE TOWNSHIP PUBLIC LIBRARY	7/26/2005
WESTCHESTER PUBLIC LIBRARY	5/13/2004
WESTVILLE-NEW DURHAM TOWNSHIP PUBLIC LIBRARY	5/25/2004
WHITING PUBLIC LIBRARY	8/9/2005
WILLARD LIBRARY OF EVANSVILLE	6/29/1995
WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY	6/26/1995
WOLCOTT COMMUNITY PUBLIC LIBRARY	9/1/1999
WORTHINGTON JEFFERSON TOWNSHIP PUBLIC LIBRARY	8/3/2005; re-validated 8/1/2012
YORK TOWNSHIP PUBLIC LIBRARY	2/21/2023

Chapter 8

LDO Calendar of Important Dates

LDO Calendar: https://events.in.gov/isl/

Disclaimer

The calendar is maintained on the server to enhance access to information. The calendar is continually updated as event dates become known. The user should be aware that, while effort is made to keep the information timely and accurate, there is no express or implied guarantee. Please bring to our attention any corrections that are required.

Calendar 2024/2025

New Hire Reporting Pursuant to the federal Work Opportunity Reconciliation Act of 1996, all employees must report "new hires" to the Indiana Department of Workforce Development; see their webpage at https://in-newhire.com/default.The report must be filed within twenty (20) days after the hire date and contain the employee's name, address, and social security number.

INPRS is an online report and payment immediately after every paycheck. INPRS online payment works with unit and the employer payment cycle.

Pursuant to **IC 5-10.3-7-12.5**, the INPRS Board of Trustees has the authority to levy fines up to one hundred dollars ($100) for each day the reports or payments are late, to be withheld under **IC 5-10.3-6-7**. Additionally, if the employer is frequently late, as determined by the board, the board shall report the employer to the auditor of state for additional withholding under **IC 5-10.3-6-7**.

Monthly

Monthly engagement documents must be uploaded to Gateway by the 15th of the second month following the month they are for. For example, the July monthly files are due September 15. These uploads include the bank reconcilement, board minutes, and funds ledger. For more information on this, please see the Gateway User Guide: https://gateway.ifionline.org/userguides/engagementguide

Report and make payment of state and county income tax withheld during previous month to the Department of State Revenue, Indianapolis. Monthly (early filers) make payment on 20th of month following end of liability period.

Quarterly

PLAC	1st quarter, Jan.-Mar. April 25	2nd quarter, Apr.-June July 25	3rd quarter, July-Sept. Oct. 25	4th quarter, Oct.-Dec. Jan. 25

DOR Income Tax

Report and make payment of state and county income tax withheld during quarter to the Department of State Revenue, Indianapolis. Regular monthly filers make payment 30 days following end of liability period. If filing status is quarterly then make payment on the last day of month following end of liability period.

IRS Taxes

Prepare **Form 941 – Employer's Quarterly Federal Tax Return**

DWD Workmen's Compensation

Workmen's Compensation Quarterly payment (UC1 and UC5) to Department of Workforce Development.

Calendar 2024/2025

Annually

September 2024

Holidays: Labor Day, September 2, 2024 State Offices Closed

October 2024

Holidays: Columbus Day, October 14, 2024 State Offices Closed

November 2024

Holidays: Election Day, November 5, 2024, Veteran's Day, November 11, 2024, Thanksgiving November 28 & 29, 2024 State Offices Closed

December 2024

- o Reduce appropriations if needed; See the relevant January 26, 2024 memo at https://www.in.gov/dlgf/memos-and-presentations/memos/ Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year.
- o Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
- o Listing of all encumbered items are part of the minutes of the last business meeting of the year submitted to Gateway by the last day of January of the succeeding year.
- o Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. [IC 6-1.1-22-14]
- o Will receive Annual Report log in information from the Indiana State Library. State Board of Accounts announces when Annual Financial Report available in Gateway.

Holidays: December 24, 2024 and December 25, 2024 State Offices Closed

Calendar 2024/2025

<u>January</u>

- Bookkeeper carries balances forward from previous year for unpaid balances due on contracts or purchase orders. This opens ledger for New Year and prevents negative balances within appropriations
- The local officers designated as members of the board of finance shall meet for the following reasons:

  1) To elect a president and secretary. [**IC 5-13-7-6**]

  2) To receive and review the investment officer's report on investments, which is required under **IC 5-13-7-7** and to review the overall investment policy of the library. [**IC 5-13-7-7**]

  3) To designate the newspapers or qualified publications in which the library shall publish notice. [**IC 5-3-1-4**]

- **Due January 31:** File Report of Names and Compensation of Officers and Employees (Form 100R). This report is filed in the Gateway.
- Be sure you have gathered all of the information you need to verify your debt and submit your Annual Financial Report and Annual Report (for ISL) by the end of February.

  Holidays: January 1, 2025 and Martin Luther King Day, January 20, 2025 State Offices Closed

<u>February</u>

- **IC 5-3-1-3.5 Budgets of $300,000 or more**. Not later than sixty (60) days after the expiration of each calendar year, a political subdivision shall publish an annual report of the receipts and expenditures of the political subdivision during the preceding calendar year. This is a report that can be exported from the Annual Financial Report in the Gateway.
- **Indiana Code 5-1-18-9 (b)** requires all local taxing units to verify to the Department of Local Government Finance ("Department") that the list of indebtedness and related details in the department's database are current and accurate. **These must be annually reviewed and verified by February 28**. The indebtedness report and instructions are located on the Gateway. Even if you have no debt you need to complete the Gateway form to certify there is no debt. For more information go to https://www.in.gov/dlgf/gateway/debt-management/
- **Due February 29**: File Annual Financial Report, Year End Bank Statement, Year End Outstanding Check List, Year End Investment Statements, Detail of Receipt Activity, Detail of Disbursement Activity, Current Year Salary Ordinance, and Annual Vendor History Report in the Gateway. For more information see: https://www.in.gov/sboa/political-subdivisions/libraries/
- **Due February 29:** File Annual Report with Library Development Office, Indiana State Library, 315 W. Ohio Street, Indianapolis, IN 46202. [**IC 4-**

Calendar 2024/2025

23-7.1-22]

<u>March</u>

- o **Due March 1**: Submit information and data on retiree benefits and expenditures. **IC 36-1-8-17.5** This is the Other Post-Employment Benefits report in Gateway; not required of all libraries.

    Holiday: Good Friday, April 18, 2025 State Offices Closed

<u>May</u>

- o **On or before May 15**: In order to be able to collect property taxes for a Library Capital Projects Fund in 2026, the Library Board must;
    - 1) Hold a public hearing on a proposed plan.
    - 2) Pass a resolution to adopt a plan.
    - 3) Submit the plan for approval by the fiscal body.
- o Annual Public Library Budget Workshop will be held late May or early June. This is held both onsite and via webinar.

    Holiday: Memorial Day May 26, 2025 State Offices Closed

<u>June</u>

- o **June 1**: Deadline for certifying names and addresses of every library employee to the county treasurer for the county where the employee works. **[IC 6-1.1-22-14]**
- o Annual Public Library Budget Workshop will be held late May or early June. This is held both on site and via webinar.
- o Mid-June begin preparation of public library's budget for ensuing year. The DLGF budget calendar issued as a memo earlier in the year. Latest budget calendar may be found at https://www.in.gov/dlgf/news-and-calendar/calendar-memos/

<u>July</u>

- o **July 1:** Last day for fiscal body to adopt a resolution subjecting a library to binding budget review for the 2026 budget. Last day to make Quarterly Report (UC1 and UC5) for second quarter (April, May, June) to Department of Workforce Development, Indianapolis

    Holiday: Independence Day July 4, 2025 - State Offices Closed

<u>August</u>

Calendar 2024/2025

- o August 2025 New Director Workshop and Director's Refresher Workshop, by invitation or request invite from LDO if not taken within past three years

September

- o Consult DLGF Budget Calendar for publication requirements of proposed library budget. The DLGF calendars are found here https://www.in.gov/dlgf/news-and-calendar/calendar-memos/
- o **LAST DATE** to file Library Capital Projects plan with the DLGF
- o **September 1** is the last day for units with appointed boards, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2026 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable.

    Holiday: Labor Day, September 1, 2025 State Offices Closed

October

- o **October 11:** Last day to post notice to taxpayers of proposed 2026 budgets and net tax levies and public hearing (Budget Form 3) to Gateway (IC 6-1.1-17-3)
- o **October 19:** Last date to file an excessive levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(b))
- o **October 21:** Last possible day for taxing units to hold a public hearing on their 2025 budgets. Public hearing must be held at least ten days before budget is adopted (IC 6-1.1-17-5)

    Holiday: Columbus Day, October 13, 2025 State Offices Closed

November

- o Event of Library Annual Report and State Board of Accounts Bookkeeping Workshop occurs. Available onsite or via webinar.
- o **November 1** for city/town or county fiscal body to review each budget and proposed tax levy and adopt a final budget and tax levy for the library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. [**IC 6-1.1-17-5; -20**]
- o **November 1** Deadline for all taxing units to adopt 2026 budgets, tax rates, and tax levies (IC 6-1.1-17-5(a))
- o **November 8** Last day for units to submit their 2026 budgets, tax rates, and tax levies to DLGF through Gateway

Holidays: Veteran's Day, November 11, 2025, Thanksgiving November 27 & 28, 2025 State Offices Closed

December

- o Reduce appropriations if needed; See the relevant February memo at https://www.in.gov/dlgf/memos-and-presentations/memos/ Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year.
- o Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
- o Listing of all encumbered items are part of the minutes of the last business meeting of the year submitted to Gateway by the last day of January of the succeeding year.
- o Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. **[IC 6-1.1-22.14]**
- o Annual Report through the State Library will be made available. State Board of Accounts announces when Annual Financial Report available in Gateway.

**Holidays: December 24, 2025 and December 25, 2025 State Offices Closed **

Chapter 9

<u>Employment Practices, Workers Rights</u>

Resources in this chapter are an aid to draft a handbook or personnel manual. A carefully crafted handbook provides an opportunity to communicate to an employee the philosophy of the library. When crafting a handbook check with your library lawyer to make sure it does not imply a contract and jeopardize Indiana's employment at will doctrine.

For specific guidance in drafting a policy handbook or personnel manual consult *Model Employee Policies for Indiana Employers with Legal Commentary* 7th edition published by Indiana Chamber in 2016 available for loan from Indiana State Library. To purchase the most recent edition go to https://www.indianachamber.com/pubs/indiana-model-employee-policies/

Contact the Indiana State Library if you want samples of other library's personnel manuals.

A. **Addresses for Employment Practices, Workers Rights, Etc.**

<u>Indiana</u>

Indiana Department of Labor
402 West Washington Street, W-195
Indianapolis, IN 46204
(317) 232-2655
https://www.in.gov/dol/

Department of Workforce Development
For Employer Handbook of Unemployment Insurance go to:
https://www.in.gov/dwd/files/Employer_Handbook.pdf

Unemployment Insurance Taxes
General tax questions and employer assistance (800) 891-6499
8:00 AM to 4:30 PM ET Monday-Friday
To find WorkOne Center closest to your location visit online map at:
https://www.in.gov/dwd/WorkOne/locations.html
Employer Tax Hotline is 1-800-437-9136

Worker's Compensation Board of Indiana
402 West Washington Street, W-196
Indianapolis, IN 46204
(800) 824-COMP
https://www.in.gov/wcb/

National

U.S. Department of Labor - Main Office Frances Perkins Building 200 Constitution Ave., NW Room S-1032 Washington, DC 20210
(866) 4-USA-DOL
https://www.dol.gov/

DOL Topics and Agency Offices: On the https://www.dol.gov/ web page, click on *Topics* (wages, health plans and benefits, unemployment insurance, etc). For a listing of offices, click on *Agencies*. This includes:

- **Bureau of Labor Statistics** (BLS)
- **Wage and Hour Division** (WHD)
- **Employment and Training Administration** (ETA)
- **Occupational Safety and Health Administration** (OSHA)
- **Veterans' Employment and Training Service** (VETS)
- **Women's Bureau** (WB)

B. Federal Laws Requiring Posting

Included here are Federal laws required to be posted in the library -Department of Labor https://webapps.dol.gov/dolfaq/dolfaqbytopic.asp?topicID=17 .

You can request free posters for each of these. There are companies who will send you an order blank to order their version of the free posters. These posters are in color and all mandatory laws are shown on one poster. The free posters are individual posters that have to be posted independently. It's your choice whether you get the free ones or pay to have a colorful poster with all the laws in one place.

Posters can be downloaded and printed free of charge directly from elaws FirstStep Poster Advisor at https://webapps.dol.gov/elaws/posters.html or you can consult the State of Indiana website at https://www.in.gov/dwd/indiana-unemployment/employers/forms-downloads/required-employer-posters/ for Required Employer Posters: State Posters and Federal Posters.

C. Wage and Hour Division (WHD)

Wage and Hour Division, part of the Department of Labor, webpage at https://www.dol.gov/agencies/whd contains links to minimum wage information, overtime pay, recordkeeping, youth employment and special employment, family and medical leave, migrant

workers, lie detector tests, worker protections in certain temporary worker programs, and the prevailing wages for government service and construction contracts.

Federal Minimum Wage Notice -**(29 USC 206)**
https://www.dol.gov/general/topic/wages/minimumwage
Employers subject to the Fair Labor Standards Act must post a notice regarding the federal minimum wage in "conspicuous places in every establishment" where the affected employers can readily observe it on their way to or from work (29 CFR 516.4). Failure to post the required notice is a federal crime.

Minimum Wage and Overtime Pay

"The Fair Labor Standards Act (FLSA) establishes standards for minimum wages, overtime pay, recordkeeping, and child labor. These standards affect more than 135 million workers, both full-time and part-time, in the private and public sectors.

The Act covers enterprises with employees who engage in interstate commerce, produce goods for interstate commerce, or handle, sell, or work on goods or materials that have been moved in or produced for interstate commerce. For most firms, a threshold of $500,000 in annual dollar volume of business applies to be covered (i.e., the Act does not cover enterprises with less than this amount of business).

In addition, the Act does cover the following regardless of their dollar volume of business: hospitals; institutions primarily engaged in the care of the sick, aged, mentally ill, or disabled who reside on the premises; schools for children who are mentally or physically disabled or gifted; preschools, elementary and secondary schools, and institutions of higher education; and Federal, state, and local government agencies."

For further information consult https://www.dol.gov/general/topic/wages/overtimepay and https://webapps.dol.gov/elaws/elg/minwage.htm

Employee Polygraph Protection Act -**(29 USC 2001)**

https://www.dol.gov/agencies/whd/posters/employee-polygraph-protection-act
Each employer shall post and maintain such notice in conspicuous places on its premises where notices to employees are customarily posted" (29 USC 2003). Any employer who violates Polygraph Protection Act may be assessed a civil penalty of up to $10,000 (29 USC 2005).

Equal Employment Opportunity Commission/Age Discrimination (29 CFR 1601.30)
https://www.eeoc.gov/
"Every employer has an obligation to keep posted in conspicuous places upon its premises notices describing the applicable provisions of Titles VII and I (ADA). Section 711(b) of Title VII makes failure to comply with this section punishable by fine…" for each violation (29 CFR 1601.30).

Family and Medical Leave Act (updated 2023)-**(U.S. Dept of Labor, Employment Standards Division)** https://www.dol.gov/agencies/whd/fmla   This Act pertains to employers having at least 50 employees within 75 miles. FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave in a 12 month period to 'eligible' employees for certain family and medical reasons. Please consult the Fact Sheet #28: The Family and Medical Leave Act at https://www.dol.gov/agencies/whd/fact-sheets/28-fmla. **See also the FLSA protections for nursing mothers at work:** https://www.dol.gov/agencies/whd/pump-at-work.

State Laws Requiring Posting

Some state laws required to be posted in the library through the Indiana Department of Labor. You can request free posters for each of these. There are companies who will send you an order blank to order their version of the free posters. These posters are in color and all mandatory laws are shown on one poster. The free posters are individual posters that have to be posted independently. It's your choice whether you get the free ones or pay to have a colorful poster with all the laws in one place. A number of posters have links on this page   https://www.in.gov/dol/publications/ to PDF versions.

Smoking Ban HEA 1149 (Effective July 1, 2012)

Post sign that reads "Smoking is Prohibited by State Law." Legislation provides that smoking is prohibited within eight feet of a public entrance to a public place or place of employment. This law does not prohibit local authorities from enacting more restrictive smoking ordinances and this law does not supersede an existing more restrictive local smoking ordinance.

Minimum Wage Law -(Ind. Code Ann. 22-2-2-8)
http://iga.in.gov/legislative/laws/current/ic/titles/022#22-2-2-8
"Every employer subject to the provisions of this chapter…shall keep a copy of them posted in a conspicuous place in the area where employees are employed." Violators of this statute may be guilty of an infraction.

The poster for Indiana Minimum Wage Law is found here
https://www.in.gov/dol/files/Minimum-Wage-Law.pdf

Worker's Compensation Notice -(Ind. Code Ann. 22-3-2-22)
https://www.in.gov/wcb/employers/posters/
"Each employer subject to this code shall post a notice in the employer's place of business to inform the employees that their employment is covered by worker's compensation." "(c) An employer who fails to comply with this section is subject to a penalty…" (22-3-2-22).

Equal Opportunity is the Law -(Ind. Code Ann. 22-9-5-25)
http://iga.in.gov/legislative/laws/current/ic/titles/022#22-9-5-25
Employers covered under this chapter "shall post notices in a format accessible to applicants, employees, and members describing the applicable provisions of this chapter…"Violators of this requirement may be subject to penalties under the Civil Rights Act of 1964. (42 USC SEC. 2000e-10 [Section 711]).

Indiana Civil Rights Commission Office: (317) 232-2600 **Toll Free:** (800) 628-2909 **Hearing Impaired:** (800) 743-3333 **Fax:** (317) 232-6580 **E-mail:** icrc@crc.in.gov **Website:** https://www.in.gov/icrc/ It is unlawful to discriminate against any person with regard to recruitment, hiring or firing, promotion, transfers, job training, wages or salaries, or any other term, condition, or benefit of employment. An employer must also accommodate employees with disabilities and those who have "sincerely held religious beliefs."

Workforce Development Act –(Ind. Code Ann. 22-4-17-1)
http://iga.in.gov/legislative/laws/current/ic/titles/022#22-4-17-1
"(e) Each employer shall display and maintain in places readily accessible to all employees posters concerning its regulations…"

Indiana Occupational Safety and Health Act of 1974
https://www.in.gov/dol/files/English_IOSHA_Poster.pdf
This poster must be displayed prominently in the workplace.
https://www.dol.gov/general/topic/safety-health Workplace safety and health
https://www.in.gov/dol/files/osha3165.pdf

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D. **Important Employment Laws**

1   **New Hire Reporting** Pursuant to the federal Work Opportunity Reconciliation Act of 1996, all employees must report "new hires" to the Indiana Department of Workforce Development; see their webpage at https://www.in-newhire.com.The report must be filed within twenty (20) days after the hire date and contain the employee's name, address, and social security number. Per IC 22-2-18.1-26, employers who hire five or more minor (under age 18) employees per location must list those employees in the new Youth Employment System registry at https://er.dol.in.gov/

2   **Minimum Wage** --**Federal and State** All library workers employed by the library, except for professional services, will fall under the federal minimum wage laws. Make sure that you are paying them at minimum wage or more. A computer professional who is paid an amount that is at least as high as the separate minimum wage for computer professionals is exempt from the overtime provisions of FLSA (see below).

3   **Fair Labor Standards Act (FLSA)** --**Federal** This includes the federal minimum wage, and it also lists requirements for overtime pay and compensatory (comp) time. It also prohibits covered employees from contributing volunteer hours to their place of employment. The Fair Labor Standards Act also includes child labor provisions, which set certain limitations on the use of juveniles as employees. If you use students under 18 years of age as pages, you should be aware of these restrictions. Please see the legislative updates, legal bulletins, and archived webinars at https://www.in.gov/library/services-for-libraries/law/.

4   **State and Federal Civil Rights Laws** These laws prohibit employers from discriminating on the basis of race, color, religion, sex, or national origin in hiring, promotion, and other employment policies. The federal Title VII is one of the main civil rights laws.

5   **Age Discrimination Employment Act (ADEA)** --**Federal** ADEA prohibits employers from discriminating on account of age. The protected age group is 40 years old and older.

6   **American with Disabilities Act (ADA)** --**federal** ADA strengthens prohibitions on discrimination against the disabled and requires employers to make their facilities accessible to the disabled and to make reasonable changes in their accommodations for the employment of disabled people.

7   **The Immigration Reform and Control Act** --**Federal** This law requires that employees complete an I-9 form within three days of starting work, verifying their identity and authorization to work. Employers may condition an offer of employment on the successful applicant's completing the form, but may not specify what documents must be used to complete the form. For more information consult the Indiana State Library e-Verify webpage at https://www.in.gov/library/services-for-libraries/e-verify-for-libraries/.

8   **The Family and Medical Leave Act (FMLA)** --**Federal** FMLA allows employees to take up to 12 work weeks of paid or unpaid leave for certain medical and family reasons. It requires that employees taking such leave be allowed to return to their original job or an equivalent job with equivalent pay,

benefits, and other employment terms and conditions.

9	**Health Insurance Portability and Accountability Act (HIPAA)** --**Federal** HIPAA provides rights and protections for participants and beneficiaries in group health plans. HIPAA includes protections for coverage under group health plans that limit exclusions for preexisting conditions; prohibits discrimination against employees and dependents based on their health status; and allows a special opportunity to enroll in a new plan to individuals in certain circumstances. HIPAA may also give you a right to purchase individual coverage if you have no group health plan coverage available, and have exhausted COBRA or other continuation coverage.

10	**Criminal Background Checks –State** Senate Enrolled Act 410 – Public Law 88 requires libraries to adopt policy regarding conducting criminal background checks for individuals aged 18+ who are: employed or perform volunteer work, or who apply for employment or volunteer services.

11	**Pregnant Workers Fairness Act (PWFA) –Federal** PWFA requires employers with 15 or more employees to provide reasonable accommodations for employees and applicants with pregnancy-related limitations. https://www.eeoc.gov/statutes/pregnant-workers-fairness-act **See also the PUMP for Nursing Mothers Act:** https://www.dol.gov/agencies/whd/pump-at-work

E. Indiana's Employment At-Will

Indiana is an at-will employment state. The general rule, which has been a longstanding principle of employment in America, is that an employment relationship for no specific duration (no contract has been signed for a set period of time) may be terminated at any time at the will of either the employer or the employee for any reason or for no reason at all. Under this rule, the reason for terminating an at-will employment relationship does not matter. Whether the reason was unfair or immoral is of no consequence.

Employment-related litigation stemming from employee discharges is an ever-increasing phenomenon in American business. To avoid the threat and liabilities associated with wrongful discharge, employers must review all their policies and procedures, as well as employee handbooks and other written personnel documents, to determine that no promises or statements are being made that could be construed as a binding employment contract. It is strongly recommended that all employers have written disclaimers that preserve the employment-at-will-relationships.

Finally, when terminating employees, an employer should always make sure that its action is uniform, consistent and fair and that whenever possible the employee has been given advance warning that particular behavior or conduct could result in termination.

Personnel Policies Checklist
(Possible topics to cover)

For examples of policies and procedures see the Indiana State Personnel Department webpage
https://www.in.gov/spd/policies-and-procedures/standardized-policies/.

1. **Employment-At-Will Disclaimer**
2. **Criminal Background Checks**
   - Required for individuals aged 18+ who are:
     - Employed or perform volunteer work, or
     - Who apply for employment or volunteer services
3. **Job Classifications**; full-time and part-time status
4. **Orientation/trial Period**
5. **Equal Employment Opportunity Statement**
6. **Sexual Harassment Policies**
7. **Work Rules and Disciplinary Policy and Procedures** — common items included may be:
   - excessive absences, tardiness, or early leaves
   - use, possession, actual or intended distribution or being under the influence of drugs, controlled substances, or alcohol
   - insubordination
   - refusal to cooperate with investigation
   - falsification of library records, including the employment application
   - negligent or unauthorized use of library equipment
   - harassment, physical abuse or verbal abuse of employees, patrons, or visitors
   - gambling during working hours
   - theft or unauthorized use or possession of library property or another person's property
   - soliciting or seeking support or contributions during working time for any cause or organization without management approval
   - violation of safety rules or common safety practices
   - failure to make a prompt report of any accident on library property
   - inattention to the job, or poor job performance
   - failure to observe library working hours and schedules, including scheduled overtime
   - disclosure of confidential information to unauthorized persons
   - possession of weapons on library property
8. **Hours of Work**, **Layoff/Recall**
9. **Military Leave**
10. **Jury Service**
11. **Bereavement Leave**
12. **Attendance Policy**
13. **Vacation**
14. **Holidays**
15. **Personal Days**

16. **Sick Days**
17. **Union-Free Workplace Statement**
18. **Open Door Statement** (do not restrict employees from communicating with members of management other than their immediate supervisors)
19. **Bulletin Boards** — fosters communication between employees
20. **Substance Abuse Policy**
21. **Family and Medical Leave Act Policies**
22. **Smoking** – can prohibit in facility
23. **Dress Code**
24. **References** — prevents employer from releasing references that will cause it to be held liable for defamation
25. **Promotion/Transfer/Job Openings**
26. **Timekeeping Requirements**
27. **Health Insurance, Health Savings Accounts**, **Disability Benefits Programs, Deferred Compensation, and PERF**
28. **Confidential Information**
29. **Personal Belongings**
30. **Employment of Relatives**
31. **Safety and Health**
32. **Inclement Weather/Emergencies**
33. **Telephone** (for customer satisfaction and for employee's personal calls)
34. **Internet/E-mail**
35. **Termination of Employment**

Receipt/Acknowledgement – helps to ensure that the employee has read the handbook.
Employee Examination of Personnel Files — employer may decide whether employees may review their files or not; documents should not be removed.

Adapted from a Barnes & Thornburg handout, 1998.

Taxable Fringe Benefits

A good resource for taxable fringe benefits is the **Taxable Fringe Benefit Guide** at https://www.irs.gov/pub/irs-pdf/p15b.pdf. This resource answers many of the questions library directors and staff ask.

Some cases require more research. For example, how is the purchase of staff polo shirts handled when the library board requires polo shirt to be worn during work hours? The work shirt is a taxable benefit because it can be worn for general use. The library could allocate an employee clothing allowance in their payroll check.

Chapter 10

E-rate Services at the Indiana State Library and the Public Library Internet Consortium

Federal and state funding for Internet services is available to public libraries and schools in Indiana. The federal funding is from the FCC E-rate program and state funding is allocated during the biennial budget session of the state legislature. The public library consultant supports the statewide service associated with the Public Library Consortium for Internet Connectivity.

To provide E-rate services, ISL hires a broadband vendor/consultant and an E-rate application consultant. The broadband vendor/consultant and E-rate application consultant are selected through the state procurement process. ISL works with the procurement personnel at the Indiana Department of Administration (https://www.in.gov/idoa/procurement/about-idoa-procurement/). The public library consultant is part of the team that reviews proposals. In addition, the broadband vendor is also selected with the FCC E-rate requirement to post the 470 form. The contracts are for 3 years, and the procurement is every three years. Copies of the contracts are filed in the Administrative Office.

There are two types of technology services eligible for E-rate funding: internet and internal connections. The ISL Consortium supports only internet connectivity and not filing for internal connections. Internet connectivity is known as Category 1 service. Category 1 service no longer requires a technology plan, though ISL requires technology service responses to be included in the Long Range Plan according to 590 Indiana Administrative Code Rule 6.

Each library in the consortium has a Billed Entity Number (BEN). For new members, AdTec will obtain a BEN. AdTec may need the public library consultant to provide the FSCS number for the Indiana library; please contact Library Development Office if you don't know your FSCS number. AdTec may also need to contact the library for information for a Unique Entity ID for SAM.gov.

<u>Timeline for the support services</u>

        The FCC defines the E-rate year as beginning July 1 and ending on June 30. The public library consultant handles three years of the program at any given time: the year ending, the current year, and planning for the next year. Most consultant duties are associated with the planning that begins in June and ends in late February with the application for funding for E-rate services.

<u>Planning for Next Year</u>

        E-rate packets are prepared for all public libraries in Indiana in July. A packet is sent to all libraries, members and non-members alike, to notify all public libraries about the opportunity to continue or join the Consortium with the notification of forms and timeline for application. This includes a message from the Library Development Office E-rate Coordinator at the Indiana State Library that declares the end of past E-rate year, start of current E-rate year, and the planning for the next year. Also included are the new forms for the planning year that allow the E-rate consultant to file for consortium members with reference to the State Master Contract 470. Forms and information may also be found on the E-rate page of the Indiana State Library's website   https://www.in.gov/library/services-for-libraries/ldoresources/e-rate/

        Please consider needs as outlined in the library's long range plan and select service requirements on Service Level Checklist. Service requirements may be affected by proposed new Public Library Standards. Please consider the need for additional broadband capacity whether that entails additional T1 lines or a switch to fiber.

        Each year a representative from the State Library will attend the State Budget Committee meeting, usually in August. Data on funding the Broadband Connectivity Grant is released at that time. Public Libraries are required to budget the full non-e-Rate portion of Internet and Internet related services.

        Consortium libraries have from July until October to meet with their library board and complete the documents contained in the Consortium packet emailed in July. Even if a library completed forms the year before, new ones are completed and copies filed with Indiana State Library for the new E-rate year.

1. new **Form 479** to certify that library is in compliance with the Children's Internet Protection Act (CIPA)
2. new **Letter of Agency** to give authority to AdTec to file E-rate forms on behalf of your library for the upcoming year
3. new **Board Resolution** to join or continue in the consortium
   Signed documents one through three are returned to E-rate consultant in the Library Development Office in mid-October. The libraries retain copies for audit purposes.
4. Letter and data sheet from AdTec
   The library assesses broadband capacity for current year and determines if additional service capacity needs to be ordered. The data sheet obtained from AdTec is completed and sent by the end of November to AdTec in Centerville, IN.
5. Service Level Checklist Form from the ISP (Currently ENA/Zayo)
   Document five is completed after meeting with the ISP - library fills in the data.
6. Tentative timeline for your E-rate Year 2025-2026

Document six is informational with deadlines for submitting the documents.

<u>Current E-rate Year</u>

Concurrent with the receipt of completed documents for planning year, the Public Library Consultant calculates the reimbursement from Broadband Connectivity Grant Fund to be deposited (EFT) into Consortium libraries' accounts by end of calendar year. Reimbursement is for the full E-rate year of non-E-rate portion paid out of pocket by Consortium member(s). The reimbursement is based on a school lunch discount in library district and the balance of money in the Broadband Connectivity Grant Fund for distribution. The distribution also pays the Adtec E-rate consultant fee.

<u>Closing Out the Previous Year- Document Retention</u>

Schools and libraries shall retain all documents related to the application for, receipt, and delivery of discounted telecommunications and other supported services for at least 10 years after the last day of service delivered in a particular Funding Year. Any other document that demonstrates compliance with the statutory or regulatory requirements for the schools and libraries mechanism shall be retained as well. Schools and libraries shall maintain assets and inventory records of equipment purchased as components of supported internal connections services sufficient to verify the actual location of such equipment for a period of five years after purchase.

Timeline for Your E-Rate Year 28
(July 1, 2025-June 30, 2026)

10/11/2024 Board Resolution to Join the Indiana State Library Consortium for Public Library Internet Access—*Signed document must be received in ISL by this date*

Form 479 (CIPA compliance)—*Signed document must be received in ISL by this date*

Letter of Agency—*Signed d*ocument *must be received in ISL by this date*

11/30/2024 Deadline for the AdTec Data Sheet (including budget pages) for current Consortium members. Individual emails with attachment to current Consortium members will be sent out by AdTec in September. *Submit completed document to AdTec offices in Centerville and not to Indiana State Library.*

1/31/2025 Service Level Checklist—*Document is handled on or before this date by eRate service provider*

12/2025-2/2026 Target window for Form 471 (Description of Services Ordered and Certification Form)—The exact dates are announced by USAC by the New Year.

7/01/2025 Service year begins

7/2025-10/2025 Target window for Form 486 (Receipt of Services Confirmation)

6/30/2026 Service Year ends

Consider Category 2 Application in 2025/2026

Consider applying for Category 2 in the coming year to upgrade your broadband internal connections for broadband connectivity with the library. Support is limited to the internal connections necessary to bring broadband into and provide it throughout the library; these are broadband connections within the library. It includes maintenance of these connections, as well as services that manage and operate owned or leased broadband internal connections (e.g., managed internal broadband services or managed Wi-Fi). Further details are provided below:

Eligible Broadband Internal Connections

- Antennas, connectors, and related components used for internal broadband connections
- Cabling
- Caching
- Firewall services and firewall components separate from basic firewall protection provided as a standard component of a vendor's Internet access service
- Racks
- Routers
- Switches
- Uninterruptible Power Supply (UPS)/Battery Backup
- Access points used in a local area network (LAN) or wireless local area network (WLAN) environment (such as wireless access points)
- Wireless controller systems
- Software supporting the components on this list used to distribute high-speed broadband throughout school buildings and libraries (applicants should request software in the same category as the associated service being obtained or installed)

Notes: (1) Functionalities listed above that can be virtualized in the cloud, and equipment that combines eligible functionalities, like routing and switching, are also eligible.

(2) A manufacturer's multi-year warranty for a period up to three years that is provided as an integral part of an eligible component, without a separately identifiable cost, may be included in the cost of the component.

(3) Caching is defined as a method that stores recently accessed information. Caching stores information locally so that the information is accessible more quickly than if transmitted across a network from a distance. A caching service or equipment that provides caching, including servers necessary for the provision of caching, is eligible for funding.

(4) Applicants may request both equipment and the software necessary to use the equipment on the FCC Form 470, or request just the equipment on the FCC Form 470, and still receive

support for both the equipment and the software necessary to use the equipment (e.g., right-to-use software or client access licenses) by requesting the equipment and software either together or separately on the FCC Form 471. However, software upgrades and patches, including bug fixes and security patches, are considered basic maintenance of internal connections, and as such, applicants should seek bids for basic maintenance of internal connections if they intend to request funding for these services.

Eligible Managed Internal Broadband Services

- Services provided by a third party for the operation, management, and monitoring of eligible broadband internal connections are eligible managed internal broadband services (e.g., managed Wi-Fi).
- E-rate support is limited to eligible expenses or portions of expenses that directly support and are necessary for the broadband connectivity within schools and libraries. Eligible expenses include the management and operation of the LAN/WLAN, including installation, activation and initial configuration of eligible components, and on-site training on the use of eligible equipment.
- In some eligible managed internal broadband services models, the third-party manager owns and installs the equipment and school and library applicants lease the equipment as part of the managed services contract. In other cases, the school or library may own the equipment, but have a third party manage it for them.

Basic Maintenance of Eligible Broadband Internal Connections

E-rate support is available for basic maintenance and technical support appropriate to maintain reliable operation when provided for eligible broadband internal connections.

The following basic maintenance services are eligible:

- Repair and upkeep of eligible hardware
- Wire and cable maintenance
- Configuration changes
- Basic technical support including online and telephone-based technical support
- Software upgrades and patches including bug fixes and security patches

Take the future into consideration to plan and prepare your application when thinking about Category 2 applications. ENA/Zayo and AdTec are available to consult you.

Children's Internet Protection Act As of July 1, 2004, public libraries must comply with the Children's Internet Protection Act, or CIPA, to be eligible for the Internet access discount. This is done by filing an annual form 479 with the State Library. CIPA has three requirements:

1. The library must have an Internet safety policy adopted by the board.   It must address the following issues:
   a. Access by minors to inappropriate matter on the Internet and World Wide Web;
   b. The safety and security of minors when using electronic mail, chat rooms, and other forms of direct electronic communications;
   c. Unauthorized access, including so-called "hacking," and other unlawful activities by minors online;
   d. Unauthorized disclosure, use, and dissemination of personal information regarding minors; and
   e. Measures restricting minors' access to materials harmful to them.
2. The policy must include a technology protection measure (filter) that protects against Internet access by both adults and minors to visual depictions that are obscene, child pornography, or, with respect to use of the computers by minors, harmful to minors. The filter must be present on ALL library computers, including staff computers, connected to the Internet, but must be disabled on request for adults engaged in bona fide research or for other lawful purposes. This includes staff computers.
3. The library shall hold at least one (1) public hearing or meeting and provide reasonable public notice for that hearing.

Please contact Hayley Trefun at the Library Development Office at 1-800-451-6028 for assistance

Resources

Bandwidth utilization reports for each Indiana State Library consortium members are available from ENA site at https://www.ena.com/myena/.Call customer support to obtain username and password.

Universal Service Administrative Corporation https://www.usac.org/e-rate/

- To receive notice of weekly funding commitments from E-rate subscribe to USAC listserv for wave notifications
- Training in the fall and spring, conference is gratis but you have to pay travel/lodging; there are also archived training webinars on their website.
- Open Data

American Library Association Office of Public Policy and Advocacy
https://www.ala.org/aboutala/offices/ppa

Chapter 11

Department of Local Government and Finance (DLGF) and the Budgeting Process

Department of Local Government Finance
> Budget Field Representatives
> Map with contact information: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf
> DLGF website: https://www.in.gov/dlgf/

The Role of the Department of Local Government Finance
- Certifies budgets, tax rates and levies;
- Administers property tax laws; and
- Ensures property assessments are made in a manner provided by law

Budgeting Process
- Who is in charge of the establishing the budget?
  - Your library board is legally responsible for establishing the library's budget and for practicing good fiscal management. Often, however, much of this responsibility is delegated to the library director. As a new library director, one of your first jobs should be to <u>find out how much you will be involved with the fiscal management of the library.</u> Here are some questions that you should ask your library board:
- Who approves the budget?
  - The budget is always *reviewed* by county, or city/town council. A review doesn't give them official oversight or a final say on a recommendation unless the library exceeds the growth quotient.

    The budget may be *adopted* by County or City/Town council if the library exceeds growth quotient. Otherwise it is adopted by the library's governing body, the library board.

- As of July 1, 2020 with SEA 410 – P.L.252-2019, the council of the city, town, or county (whichever applies according to IC 6-1.1-17-20.3(c)) may choose to adopt a resolution requiring the library to submit its proposed budget and property tax levy to said fiscal body for binding review and approval, ONLY IF on December 31, as reported in the public library's annual report under IC 5-11-1-4, the cash balance of all funds of the public library derived from tax revenue is greater than one hundred fifty percent (150%) of the public library's certified budget for the ensuing year. This is only in effect while that cash balance is 150% or greater.

    This is voluntary on the part of the fiscal body; they may choose to not adopt such a resolution if they have no interest in taking on the additional responsibilities. If they do choose to adopt this resolution, they must notify libraries at least 30 days in advance. DLGF has an excellent memo explaining this law here: https://www.in.gov/dlgf/files/200619-Bennett-Memo-New-Legislation-Concerning-Public-Libraries.pdf

    - Fiscal body who adopts advertises the adoption date.
- What is the library's budget for this year? Get a copy!
- Who receives the bills and verifies that the goods or services charged for have been received?
- Who assigns the bills to budget categories?
- Who prepares the monthly financial statement? If you are responsible for preparing the financial statement, what format should you use?
    - Are there computer programs/forms that are set up for this purpose?
- Who prepares and signs the check?
    - In Indiana, the library director is not allowed to sign library checks.
- If the fiscal management is handled by someone other than the staff, how is the staff kept informed of the library's financial status?
- Is there a limit set on the size of expenditures that can be made by the staff without board pre-approval?
    - This should be part of the public purchasing policy.

You need to find out how the library board does its budget. Does the board ask you to present a draft budget, or does it have a budget committee of its own members? It is vitally important that you as the library director have input into the budget, as you know the day-to-day operation of the library better than any other person.

Once you know what the library board wants to do in the next year, you can begin to develop cost figures. You need to gather cost information from a variety of sources, such as the present year's expenditures, catalogs, information on utility rates and the cost of living rate that appears in newspapers and other sources, and information you gather from service vendors.

Remember that in budgeting you are making a series of educated guesses. The more information you have, the better your guesses are.

<u>Budget Process</u>

Beginning with the preparation of the 2012 budget the Department of Local Government Finance premiered the Gateway, online input of governmental units' budgets. The DLGF offers training on the system; please check with your local DLGF representative: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf

The Budget Workshop for Public Libraries is offered in May or June by the Indiana State Library with presentations from the Department of Local Government Finance and State Board of Accounts. The State Board of Accounts updates libraries on any changes in recent legislative session that impacts the budget. The Department of Local Government Finance also covers legislation as well as the Gateway budget forms. **The deadline to adopt budget through Gateway for the year 2025 is November 1, 2024.** You have 7 days to submit paperwork to DLGF through Gateway.

For up to date information, see 2024/2025 Budget Calendar of the Department of Local Government Finance website https://www.in.gov/dlgf/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf. All libraries are encouraged to attend the budget workshop, usually held in June. In past years the budget calendar followed the general timeframe as follows:

2024 - 2025 Budget Calendar

May 15

Last day for library boards to hold a public hearing on a Library Capital Projects Fund plan, adopt a LCPF plan, and submit the plan to the appropriate fiscal body. Only applicable to certain libraries. IC 36-12-12-3

May/June

Public Library Budget Workshop, held via webinar and in person. This workshop is presented by the State Board of Accounts, the Department of Local Government Finance, and the Indiana State Library.

The Department of Local Government Finance offers a special workshop in each county for libraries. If a library is unable to attend the assigned workshop, a workshop in another county can be attended.

June - July

Preliminary work on the budget by board and director.

The Department of Local Government Finance posts reports, such as the estimated max levy report under County-specific information on their website at https://www.in.gov/dlgf/county-specific-information/. Often you do not have this information available and must estimate using previous year maximum permissible levy listed on the 1782 notice. At the end of June, State Budget

Agency (SBA) provides Maximum Levy Growth Quotient (MLGQ) to civil taxing units.

Department of Local Government Finance Field Representative sets up an appointment to meet with each taxing unit in the county. After the meeting, library should have a completed Form 3, ready for advertisement.

July 1

Last day for fiscal body (county, city, or town) to adopt a resolution to make a library a binding unit. Once adopted, the resolution remains in effect until rescinded or until library no longer meets criteria.

July 15

Department provides each library with their maximum allowable budget able to be adopted by the library board, and the threshold that will trigger the budget to be adopted by the appropriate fiscal body.

July 28

DLGF provides estimate of circuit breakers.

August 1

Last day for county auditor to certify net assessed values ("CNAV") to the DLGF. The DLGF will make AV visible to every political subdivision in Gateway. All units are encouraged to validate the AVs certified by the county auditor. This is where you find out what your tax base will be. (IC 6-1.1-17-1)

August

At the first meeting of the county fiscal body in August, the county fiscal body shall review the estimated levy limits and estimated circuit breaker impacts provided by the DLGF (IC 6-1.1-17-3.6(a)).

The county fiscal body may request that representatives from the taxing units in the county attend the meeting (IC 6-1.1-17-3.6(b))

The county fiscal body must allow a representative of a taxing unit to comment on the taxing unit's proposed budgets, levies, and tax rates. (IC 6-1.1-17-3.6 (c)).

September 1

Last day for units, including certain libraries subject to binding review under IC 6-1.1-17-20.3, to submit proposed 2025 budgets, tax rates, and tax levies (as applicable) to county fiscal body or other appropriate fiscal body for review and recommendation or binding adoption, as applicable. (IC 6-1.1-17-20, IC 6-1.1-17-20.3)

September

Submit notice to taxpayers of proposed 2025 budgets and tax levies and notice

to taxpayers of public hearing (Budget Form 3) to the Department through Gateway. (At least ten days before the public hearing, but no later October 12.) IC 6-1.1-17-3

October 12

Last day to post notice to taxpayers (Budget Form 3) of proposed 2025 budgets and net tax levies and public hearing to Gateway (at least 10 days before hearing).

October 21

Last date for units to file excessive levy appeals for annexation/ consolidation/extension of services, three (3) year growth factor, emergency levy appeal and correction of error with DLGF. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3); IC 6-1.1-18.5-14.

October 22

Last day for taxing units to hold a public hearing on the 2025 budget IC 6-1.1-17-5. Must be at least 10 days before adoption meeting.

October 29

Last possible day ten (10) or more taxpayers may object to a 2025 budget, tax rate, or tax levy of a political subdivision (must occur not more than seven (7) days after the hearing). THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING. IC 6-1.1-17-5(b)

November 1

Deadline for all taxing units to adopt 2025 budgets, rates, and levies IC 6-1.1-17-5(a).

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).

In Marion County and second class cities, public hearing may be held anytime after introduction of 2025 budget. IC 6-1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.

November 8

Last day to submit 2025 adopted budgets, tax rates and tax levies to DLGF through Gateway (5 days after required adoption deadline).

December 31

Deadline for DLGF to certify 2025 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.

January 1, 2025

Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for pay-2026 taxes.

Deadline for establishing new taxing units seeking a maximum levy for 2026. IC 6-1.1-18.5-7

January 15, 2025

Deadline for DLGF to certify 2025 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year.

January 31, 2025

Units file 2024 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a budget or additional appropriations for a taxing unit. IC 5-11-13-1

February 28, 2025

Units file 2024 Annual Financial Report with State Board of Accounts. In addition to being used for SBOA audit, this information is used by the DLGF to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5

The Department will deny entirely a unit's budget and additional appropriations until the unit files an annual report.

Deadline for each political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9.

Last day for political subdivisions to report to the Department information and data on its retiree benefits and expenditures. IC 36-1-8-17.5

Things to Remember About Gateway

Input Budget
Prepare all the prescribed forms
Forms and screens will have formulas built in to perform math calculations
Prepare the budget advertisement with your Department of Local Government Finance representative at your July/August meeting

Budget Advertisement Form 3 on the Gateway
Online advertisement of the Notice to Taxpayers is to be submitted at least 10 days before the public hearing but no later than October 12, 2024. Online advertisement will be completed by submitting the Form 3 from the Budget Form Menu in Gateway. Once submitted, notices will be available online at https://budgetnotices.in.gov/ or by calling (888)739-9826.

An ad is by fund and includes: the budget, max levy, proposed levy, current levy, and amount of excess levy appeals. An ad may include more funds than those certified by the DLGF. Always include language that says taxpayers may object to budget or levies within seven days after the public hearing. The goal is for units to have a copy of the ad at the end of budget workshop session at July or August meeting with DLGF representative. If a petition is filed by taxpayers objecting to the budget, the library board **shall** adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. All of this must be in writing.

SEE APPENDIX for Financial Glossary of Terms to Know

This form is an example that would be filled out and submitted online through the Gateway.

Budget Form 4-B
Prescribed by the Department of Local Government Finance
Approved by the State Board of Accounts

Budget Estimate- Financial Statement-Proposed Tax Rate

Taxing Unit: 9983 - DLGF City 1
Fund Name: 0101 - GENERAL
County: 95 - Gateway1 County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	$0
2. Property Taxes To be Collected	$0
3. Miscellaneous Revenue	$0
4. Total Cash and Revenues	$0
Expenses	
5. Necessary Expenditures	$0
6. Additional Appropriations	$0
7. Outstanding Temporary Loans and Transfers	$0
7a). Transfers Out and Outstanding Temporary Loans	$0
7b). Reserved	$0
7c). School Transfers	
8. Total Expenses required	$0
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	$0

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	$0	$0
14. Budget Year Total Revenues	$0	$0
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	$0	$0
16. Outstanding Temporary Loans and Transfers	$0	$0
16a). Transfers Out and Outstanding Temporary Loans	$0	$0
16b). Reserved	$0	$0
16c). School Transfers		
17. Total 2022 Expenses	$0	$0

18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	$0	$0

	Advertised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

Form Signature

NAME

[ ]

TITLE

[ ]

SIGNATURE/PIN

[ ]

DATE

[ ]

ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2025

Select Fund:

0101 - GENERAL ⌄

Select Category Tab

Taxes AndIntergovernmental	Licenses AndPermits	Charges ForServices	Fines, Forfeitures, AndFees	OtherReceipts

Revenue Code ℹ	Description	July 1 to Dec 31, 2024 ℹ	Jan 1 to Dec 31, 2025 ℹ
R111	Cigarette Tax Distribution	$	$
R112	Financial Institution Tax Distribution	$	$
R114	Vehicle/Aircraft Excise Tax Distribution	$	$
R135	Commercial Vehicle Excise Tax Distribution (CVET)	$	$
R138	Local Income Tax (LIT) Certified Shares	$	$
TOTALS BY CATEGORY		Total: $ 0	Total: $ 0
TOTALS BY FUND		Total: $ 0	Total: $ 0
TOTALS BY UNIT		Total: $ 0	Total: $ 0

⚠ Not Ready To Submit ℹ

You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'July 1 to Dec 31, 2024' and 'Jan 1 to Dec 31, 2025' columns and the form has been signed with a valid four-digit PIN.

Debt Management

The debt management report can be submitted through the Gateway. Each debt that has an outstanding balance must be reported through Gateway no later than February 28. This serves as the annual debt report. The following are reported

- All bonds
- All loans except Tax Anticipation Warrants and other temporary loans
- Lease rentals that apply to real property and any equipment that is in a lease to own arrangement
- Do not report leases equipment such as copiers and vehicles

The Gateway Debt Management User Guide is found at
https://gateway.ifionline.org/userguides/dmguide

Form 3: BUDGET NOTICE TO TAXPAYERS

The library board as required by law pursuant to IC 6-1.1-17-3 shall submit this information to the department's (Department of Local Government Finance) computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The following is submitted:

(1) The estimated budget.
(2) The estimated maximum permissible levy, as provided by the department under IC 6-1.1-18.5-24.
(3) The current and proposed tax levies of each fund.
(4) The percentage change between the current and proposed tax levies of each fund.
(5) The amount by which the political subdivision's distribution of property taxes may be reduced by credits granted under IC 6-1.1-20.6, as estimated by the department of local government finance under IC 6-1.1-20.6-11.
(6) The amounts of excessive levy appeals to be requested.
(7) The time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivisions (1) through (6).
(8) The time and place at which the political subdivision or appropriate fiscal body will meet to fix the budget, tax rate, and level under section 5.

The political subdivision or appropriate fiscal body shall submit this information to the department's computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address.

Your budget estimate is broken down into different sections. Here are some ideas for how to build it.

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DEFINITIONS OF BUDGET CLASSIFICATIONS

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1. Personal Services

Personal service is the direct labor of persons in the employment of the library and all related employee benefits.

Salary of Librarian -Compensation of the head librarian

Salary of Assistants -Compensation of all assistant librarians, either part or full-time employees, including clerks and pages

Salary of Treasurer -Compensation of treasurer when so established by board resolution. This person can be a library board member and cannot be the library director.

Wages of Janitors -Compensation of regular employed janitors. If a firm is hired to do the custodian and maintenance work, the cost would come from either professional services or services, repair and maintenance.

Employee Benefits -Would include only the employer's or library's share of the cost of health insurance, life insurance, retirement and social security payments made to the Public Employees' Retirement Fund and other approved retirement plans. The employee's share is handled through the payroll deduction columns on the Financial and Appropriation Record and, therefore, requires no appropriation.

Other Compensation -Include fees paid for special counsel, legal service, surveys, expert and other services rendered of which the employment is temporary or on a part-time basis and social security, federal taxes, state taxes, and county taxes are withheld.

2. Supplies

Supplies include commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after use for a short period of time.

Office Supplies -All articles necessary to the proper operation of an office, other than equipment. Examples of office supplies are: prescribed forms and records, letterheads, envelopes, printer cartridges, paper clips, pencils, scotch tape, stencils, calculator tape and stationery.

Operating Supplies -Supplies used in cleaning, fuel, oil, bottled gas, lubricants, etc.

Repair and Maintenance Supplies -Materials used in repairing buildings, paint, motor vehicle repair supplies, repair parts, plumbing and electrical supplies, etc.

Other Supplies -Children's programming craft supplies and any other type of consumable product used by the library staff in the daily operation of the library and library programs. This

would now include food and other emergency supplies needed to house people at the library in case of a Code Red Homeland Security Alert.

3. <u>Other Services and Charges</u>

This classification includes all services performed for the library, under express or implied contract, by other than employees of the library. Also included are all expenditures for insurance, premiums on official surety bonds of the designated treasurer or other employees, licenses, refunds, awards, indemnities, rents, tax assessments, dues to organizations, subscriptions to a service, and all other charges of a similar nature. (Subscriptions to magazines, newspapers, and periodicals should be charged to "Capital Outlays" if it is for hard copy.) EBook and electronic subscriptions are included in this category. Also includes software, and database subscriptions

<u>Professional Services</u> -Services provided by professionals to the library, such as architectural services, legal services, accounting services, consulting services, INSPIRE Database cost, etc.

<u>Communication and Transportation</u> -Include costs of freight and express (when such expenses cannot be charged as part of the original cost of the commodity), postage, telephone and Internet transport costs, traveling expenses, professional meetings.

<u>Printing and Advertising</u> -Charges for advertising and publication of notices in newspapers and periodicals, expenditures for photographing and blueprinting and expenditures for printing other than office supplies. Printing of stationery, forms and other office supplies is chargeable to Account No. 2, Office Supplies.

<u>Insurance</u> -Includes expenditures on all types of insurance policies purchased by the library, the purpose of which is to purchase a guarantee of indemnity for injury or loss of property. Annual premiums on official surety bonds are also charged to this account.

<u>Utility Services</u> -Includes charges for heat, light, power and water furnished by public utilities. (Also, if applicable, sewage services furnished by a public utility would be charged under this caption.) Fuel, oil, and bottled gas used for heating should be charged to Account No. 2, Operating Supplies.

<u>Repairs and Maintenance</u> -All expenditures of a contractual nature for repairs of buildings, structures and equipment, except extensive repairs which would constitute additions or betterments to properties. If repair is performed by regular employees of the library, labor should be included under Services Personal and repair parts and materials should be charged to Account No. 2, Repair and Maintenance Supplies.

<u>Rents</u> -All expenditures for the use of properties not owned by the library, such as, temporary or emergency office rooms, store rooms, post office tax, safety deposit box, rental of equipment, etc.

<u>Debt Service</u> -Expenditures for the reduction of the principal of the library's general obligation bonds and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the

operating budget only if it is to be paid out of the operating budget.

Lease Rental -Expenditures for the reduction of the principal of the bonds for the lease rental fund and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

Other -All expenditures for memberships (in the name of the library, not individual) in state and national associations of a civic, education, professional, or governmental nature that have as their purpose the betterment and improvement of library operations. Also, interest on temporary loans; taxes and assessments for streets, sidewalks, sewers, and similar improvements; transfer to Library Improvement Reserve Fund; and all other services not included in other classifications, such as trash collection and laundry services.

4. **Capital Outlays**

Capital Outlays include all outlays which result in the acquisition of or additions to fixed assets.

Land -All land owned by the library.

Buildings -All permanent buildings owned by the library.

Improvements Other Than Buildings -All other improvements to land owned by the library.

Furniture and Equipment -Consists of machinery, implements, tools, furniture, motor vehicles, computer, servers, typewriters, calculators, microfilm readers, copying machines, projectors, and other equipment that may be used repeatedly without material impairment of its physical condition and which have a calculable period of service.

Other Capital Outlays -This classification includes all expenditures for books, periodicals, newspapers, audiovisual materials used for educational purposes and similar items or materials used as basic material furnished by a library. These are not electronic or virtual items but physical items.

Revised 5-2012; Updated 6-2020

SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER			
IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER.			
			Revised 12-29-2015
		Employee Benefits (continued)	
1. Personal Services		Tuition Reimbursement	1.26
		Other Personal Services	1.3
Salary and Wages	1.1	Substitutes	1.31
Salary of Librarian	1.11	Other Compensation	1.32
Salary of Assistants	1.12		
Clerical Wages	1.13	**2. Supplies**	
Wages of Janitors	1.14	Office Supplies	2.1
College Clerks	1.15	Official Records	2.11
Pages	1.16	Stationary & Supplies	2.12
Employee Benefits	1.2	Other Office Supplies	2.13
Employer's Share-FICA & Medicare	1.21	Operating Supplies	2.2
Unemployment Compensation	1.22	Cleaning & Sanitation Supplies	2.21
Employer's Contribution-PERF	1.23	Fuel, Oil, & Lubricants	2.22
Employer's Contribution-Group. Insurance	1.24	Other Operating Supplies	2.23

Other Repair & Maintenance Supplies	2.34	Professional Meetings	3.24
Other Supplies	2.4	Freight & Express	3.25
		Printing and Advertising	3.3
3. Other Services and Charges		Advertising & Public Notices	3.31
		Printing, Other than Office	3.32
Professional Services	3.1	Insurance	3.4
Consulting Services	3.11	Official Bonds	3.41
Engineering & Architectural	3.12	Other Insurance	3.42
Legal Services	3.13	Utility Services	3.5
Other Professional Services	3.14	Gas	3.51
Databases Subscriptions, public	3.145	Electricity	3.52
eBooks	3.146	Water	3.53
Evergreen Membership	3.147	Waste Disposal Services	3.54
		Fire Protection	3.55
Communications and Transportation	3.2	Repairs and Maintenance	3.6
Telephone	3.21	Repair & Maintenance Bldg & Structures	3.61
Postage	3.22	Repair Equipment	3.62
Traveling Expense	3.23		

Rentals	3.7	**4. Capital Outlays**	
Rental Real Estate	3.71	Land	4.1
Rental Equipment	3.72	Buildings	4.2
Debt Service	3.8	Improvements Other Than Buildings	4.3
Payment of Bonds	3.81	Furniture and Equipment	4.4
Interest - Bonds	3.82	Adult Books	4.51
Other	3.9	Children's Books	4.52
Dues and Membership	3.91	Young Adult Books	4.53
Interest on Temporary Loans	3.92	Reference	4.54
Transfer from Construction Fund	3.927	Reference Reserve	4.55
Taxes and Assessments	3.93	Periodicals and Newspapers	4.6
Transfer to LIRF	3.94	Nonprinted Materials	4.7
		Educational Video	4.71
		Adult Entertainment Video	4.72
		Children's Entertainment Video	4.73
		DVD	4.74
		Compact Discs (Audio)	4.75

Nonprinted Materials continued		**5. Other Financing Uses**	
Talking Books	4.76	Interfund Transfers	5.1
Music Cassettes-Adult	4.77	Transfer to Operating Fund	5.11
Books/Cassettes-Children	4.78	Transfer to LIRF	5.12
Nonprint Materials-Other	4.8	Transfer to Gift Fund	5.13
Microforms	4.81	Transfer to Building Fund	5.14
Art Prints and Posters	4.82	Transfer to Bond and Interest	5.16
Realia	4.83	Transfer to Excess Levy	5.17
Computer Software-Administration	4.84	**6. Non Budgeted Item**	
Computer Software-Public	4.85	Temporary Loans	6.1
CD Rom Computer Disc	4.86	Bank Loan Principal	6.11
Park Pass for DNR	4.9	Temporary Loan from Operating Fund	6.12
		Temporary Loan from LIRF	6.13
		Temporary Loan from Gift Fund	6.14
		Temporary Loan from Other Fund	6.15
		Purchase of Investments	6.2
		Other	6.3

The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests making sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent.			

Alphabetical Listing of Suggested Classification Numbers

Acid Free boxes	2.13	AV carts	4.4
Acid Free paper	2.13	Awnings	4.4
Adapters	4.4	Bank deposit box rental	3.72
Adding machine	4.4	Barcode labels	2.4
Adding machine paper	2.13	Barcode reader	4.4
Addressing machine	4.4	Baskets (desk-metal)	2.13
Adhesive tape	2.13	Baskets, Waste	4.4
Advertising	3.31	Batteries	2.23
Air conditioner (window or central)	4.4	Benches	4.4
Air conditioning from utility	3.52	Bills (statements)	2.12
Air filter	2.31	Binders (loose-leaf)	2.13
Airborne Express Service	3.23	Binding (Books, etc.)	2.4
Airline fares	3.23	Binding (magazines & newspapers	2.4
Anti-freeze	2.22	Binding supplies	2.4
Application cards	2.12	Blackboards	4.4
Art gum	2.13	Blades (X-Acto, knife, scalpel)	2.23
Art prints	4.82	Bleach	2.21
Art supplies	2.4	Blinds	4.4
Assessments	3.14	Blotter holders	2.13
Association membership dues	3.91	Blotters	2.13
Atlas stand	4.4	Blowers, Built in	4.4
Atlases	4.54	Blueprint cabinets	4.4
Attorney's fees	3.13	Blueprint copies	3.14
Audiocassette Duplicator	4.4	Boiler insurance	3.42
Audiocassette Player	4.4	Boilers	4.4
Audiovisual equipment	4.77	Bolts	2.33
Automobile lease or rental	3.72	Bonds (debt payments)	3.81
Automobile repairs	3.62	Book cards	2.4
Automobiles	4.4	Book charger	4.4

Book drop box	4.4	Box (safe deposit) rental, Bank	3.72
Book holders	4.4	Boxes, pamphlet	2.4
Book Jackets	2.4	Brass Polish	2.21
Book lacquer	2.4	Brooms	2.23
Book pockets	2.4	Brushes, Paint (maintenance)	2.32
Book processing (commercial)	3.14	Brushes, Paint (programming)	2.4
Book racks	4.4	Brushes, Typewriter	2.13
Book repair	3.14	Buckets	2.21
Book repair press	4.4	Budget forms	2.11
Book repair tape	2.4	Building material	2.31
Book rests	4.4	Buildings	4.2
Book return	4.4	Bulbs, electric light	2.23
Book security system	4.4	Bulletin board	4.4
Book shellac	2.4	Bus fares	3.23
Book trucks	4.4	Button Maker	4.4
Bookcases	4.4	Button maker buttons	2.4
Bookends	4.4	Cabinets, Medicine	4.4
Bookmobiles	4.4	Cabinets, Wall	4.4
Bookplates	2.4	Cables, Computer	4.4
Books on tape	4.76	Calculators	4.4
Books, Adult	4.51	Calendars, Desk	2.13
Books, Children's	4.52	Cameras	4.4
Books, Record	2.13	Canopies	4.4
Books, Reference	4.54	Cans, Garbage	4.4
Books, Reference Reserve	4.55	Carbon paper	2.13
Books, Registration	2.13	Card catalog cabinets	4.4
Books, Scrap	2.4	Card daters	2.4
Books, Young Adult	4.53	Card sorters	2.4
Borrowers' cards	2.4	Card trays	4.4
Borrowers' registers	2.4	Cardboard	2.4
Box (rental) Post office	3.72	Cards, Application	2.4

Cards, Book	2.4	Chairs	4.4
Cards, Borrowers'	2.4	Chalk, Blackboard	2.4
Cards, Date	2.4	Charts	2.4
Cards, Guide	2.4	Check blanks	2.11
Cards, Identification	2.4	Cheesecloth	2.21
Cards, Index	2.13	Chinaware	4.4
Cards, Periodical record	2.4	Chisels	2.33
Cards, Reserve	2.4	Christmas decorations	2.4
Cards, Shelflist	2.4	Christmas trees, Artificial	2.4
Carpet sweepers	4.4	Christmas trees, Fresh	2.4
Carpets	4.4	Circulation statistics forms and books	2.4
Cases, Book	4.4	Claim blanks	2.11
Cases, Show	4.4	Cleaners (all kinds)	2.21
Cash boxes	4.4	Cleaning carpet service	3.61
Cassette boxes	2.4	Cleaning service	3.61
Cassette cases	4.4	Clipboards	2.13
Cassettes, Audio (blank)	2.4	Clipping service	3.14
Cassettes, Audio (music, adult)	4.77	Clips, Paper	2.13
Catalog cards (blank)	2.4	Clocks	4.4
Catalog cards (Commercially printed)	2.4	Clothes hangers	4.4
CD players	4.4	Clothes lockers	4.4
CD ROM cases	4.4	Clothes trees	4.4
CD ROM hardware	4.4	Cloths, Dust	2.21
CD ROM software	4.87	Coffee urn or pot	4.4
CD ROM tower	4.4	Collating machine	4.4
CD-ROM lease	3.72	Compact Disc equipment	4.4
CD's-music	4.75	Compact Disc lease	3.72
Cement	2.31	Compact Disc software	4.87
Cement, Rubber	2.13	Computer cables	4.4
Certificates (summer reading)	2.4	Computer CPU	4.4
Chair tips or glides	2.33	Computer disk cases	4.4

Computer disks (blank)	2.13	Consultant fees	3.11
Computer dust cover	2.13	Contractual agreement for library service	3.14
Computer equipment locks	4.4	Cooking utensils	4.4
Computer hard drive security	4.4	Coolers, Water	4.4
Computer hardware lease	3.72	Copying machine	4.4
Computer keyboard	4.4	Copying machine rental	3.72
Computer line charges	3.21	Cord, Picture	2.33
Computer maintenance agreement	3.61	Cords, Electric	2.4
Computer monitor	4.4	Cords, Window sash	2.33
Computer mouse	4.4	Cork Board	4.4
Computer mousepad	2.13	Correction fluid	2.13
Computer printer ink cartridges	2.13	Couches	4.4
Computer printer paper	2.13	Crayons	2.4
Computer printers	4.4	Cupboards	4.4
Computer repairs	3.62	Cups, Glass	4.4
Computer scanner	4.4	Cups, Paper	2.4
Computer security drive locks	4.4	Curtain rods and poles	4.4
Computer software license fees	3.14	Curtains	4.4
Computer software upgrades	4.84	Cutlery	4.4
Computer software-Administration	4.84	Daily record slips	2.11
Computer software-Public	4.85	Data projector	4.4
Computer supplies	2.13	Data switches	4.4
Computer support fees	3.11	Database Equipment	4.4
Computer terminals	4.4	Database subscriptions. public	3.145
Computer toner cartridges	2.13	Date cards	2.4
Computer training (workshops)	3.24	Date holders	2.4
Computer training on-site	3.11	Date slips	2.4
Computer upgrade	4.4	Dating stamps	2.4
Computer workstations	4.4	Delivery service	3.25
Computerized payroll service	3.13	Delivery van lease or rental	3.72
Conduit	2.31	Deodorizers	2.21

Deposit box rental (banks)	3.72	eBooks	3.146
Desk lamps	4.4	Electric carts (wheelchair)	4.4
Desk organizers	2.13	Electric current	3.52
Desk pads	2.13	Electric fans	4.4
Desks	4.4	Electric lamps (desk, floor, table)	4.4
Dictating machines	4.4	Electric light bulbs	2.34
Digital camera	4.4	Electric motors (repair part)	2.34
Dishes, China	4.4	Electric pencil sharpeners	4.4
Dishes, Paper	2.4	Electric staplers	4.4
Door knobs	2.31	Electrician	3.61
Door mats	4.4	Electricity	3.52
Door stops	2.31	Electronic database service	3.14
Drafting equipment	4.4	Electronic security system	4.4
Drafting supplies	2.13	Electronic tool kit	2.34
Draperies	4.4	Embossing stamps	4.4
Drawing paper	2.4	Employer's portion of employee insurance	1.24
Drills	4.4	Envelopes, Bubble	2.12
Drinking cups, paper	2.4	Envelopes, Clipping	2.12
Drinking fountains	4.4	Envelopes, Mailing	2.12
Dry cleaning	3.61	Envelopes, Picture	2.12
Dry markers	2.13	Equipment, Fixed	3.61
Due Date machines	4.4	Equipment, Office	4.4
Due Date tape	2.4	Erasers	2.13
Dues (state and national)	3.91	Evergreen Membership	3.147
Duplicating equipment	4.4	Express	3.25
Duplicating materials	2.13	Extension cord	2.34
Dust cloths	2.21	Extinguisher (fire) refills	2.23
Dust pans	2.21	Extinguishers, Fire	4.4
DVD	4.74	Fabric Boards	4.4
DVD Players	4.4	Fans, Electric	4.4
Easels	4.4	Fax machine	4.4

Fax switching device	4.4	Fluorescent bulbs	2.34
Federal Express Service	3.25	Fluorescent fixtures	4.4
Fees, Professional	3.14	Fly spray	2.23
Fertilizer	2.31	Fly swatters	2.23
File folders	2.13	Folders (file and manuscript)	2.13
Filing cabinets	4.4	Folding chairs	4.4
Film cases	2.4	Folding machines	4.4
Film developing	3.14	Folding tables	4.4
Financial record forms	2.11	Forks (cutlery)	4.4
Fine slips	2.4	Form, Legal	2.11
Fines/Fees	3.95	Freight (other)	3.25
Fire extinguishers	4.4	Fuel (gasoline)	2.22
Fire extinguishers refills	2.23	Fuel oil	2.22
Fire insurance	3.42	Furnaces	4.4
Fire proof safe	4.4	Furniture polish	2.21
Flags (bunting and decoration)	4.4	Furniture upholstering	3.14
Flannel board	4.4	Fuses	2.34
Flannel board characters	2.4	Garbage can	4.4
Flashlight	4.4	Garbage collection	3.54
Flashlight batteries	2.34	Garden equipment	4.4
Flashlight bulbs	2.34	Garden supplies	2.23
Flip chart paper	2.13	Gas from utility	3.51
Flip charts	4.4	Gasoline	2.22
Floodlights	4.4	Generator	4.4
Floor polishers	4.4	Generator repair	3.62
Floor wax	2.21	Glare filters	2.13
Florist's supplies	2.4	Glass, Window	2.33
Flower pots (landscape)	2.34	Glasses, Magnifying	2.4
Flowers (landscape)	2.34	Glides, Chair	2.33
Flue cleaners	2.23	Globes for lights	2.33
Fluid, Correction	2.13	Glue	2.13

Grass Seed	2.31	Ink, marking	2.13
Gravel	2.31	Ink, Mimeograph	2.13
Grease, Lubricating	2.22	Insecticides	2.34
Guide cards	2.13	Insurance	3.42
Hall mats	4.4	Intercoms	4.4
Hammers	4.4	Interest on loans	3.92
Hangers, Clothes	4.4	Interlibrary loan fees	3.14
Hardware lease, Computer	3.72	Internet provider	3.21
Hardware, Computer	4.4	Irons, Electric	4.4
Hatchets	4.4	Janitor supplies	2.21
Hauling	3.14	Jewel Cases, Compact Disc	2.4
Headphones	4.4	Jiffy bags	2.4
Heat from utility	3.52	Keyboard	4.4
Heat tape	2.34	Keyboard drawer	4.4
Highlighters	2.13	Keys	2.34
Hinges	2.31	Knives	4.4
Holders, Label	2.4	Label holders	2.13
Holders, Pen	2.13	Labels	2.13
Hose racks	4.4	Lacquer	2.32
Hose, Garden	4.4	Lacquer thinner	2.32
Hot plate	4.4	Lacquer, Book	2.4
Hotel and motel charges on trips	3.23	Ladders	4.4
Identification cards	2.4	Laminate cutters/trimmers	4.4
Implements, Agricultural and garden	4.4	Laminating supplies	2.4
Index cards	2.13	Laminator	4.4
Index tabs	2.13	Lamp globes	2.33
INfoExpress	3.25	Lamp shades	2.33
Ink	2.13	Lamps (floor, table)	4.4
Ink eradicator	2.13	Lamps, Desk	4.4
Ink jet cartridges	2.13	Land (real estate)	4.1
Ink pads	2.13	Landscaping on contract	3.14

Laptop Computer	4.4	Meetings	3.24
Laser printer cartridges	2.13	Memberships (Institutional only)	3.91
Laundry service	3.14	Mending supplies	2.4
Lawn mower parts	2.33	Metal polish	2.21
Lawn mowers	4.4	Microfiche readers and/or printers	4.4
Leather upholstering	3.14	Microfilm readers and/or printers	4.4
Ledger sheets	2.11	Microfilming	3.14
Legal fees	3.13	Microforms	4.81
Legal notices	3.31	Microforms, equipment	4.4
Library cards	2.4	Microphone	4.4
Library Improvement Reserve Fund	3.94	Microphone for computer	4.4
Library supplies	2.4	Microwave	4.4
Lighting fixtures	4.4	Mileage on trips	3.23
Lime for fertilizing	2.31	Mirrors	4.4
Line charges	3.21	Modem	4.4
Linen service	3.14	Moisteners	2.13
Locks	2.31	Monitors	4.4
Lodging on trips	3.23	Mop heads, sticks	2.21
Lubricating grease or oil for motor vehicles	2.22	Motel charges	3.23
Lumber (rough and finished)	2.31	Motor vehicle tires	2.33
Machine service contracts	3.61	Motor vehicles	4.4
Machines, adding and calculators	4.4	Motor vehicles, repairs	3.62
Magazine binders and holders	2.4	Mounting paper	2.4
Magazine racks	4.4	Mouse and rat traps	2.31
Magazine subscriptions	4.6	Mouse pad	2.4
Mailing wrappers and jiffy bags	2.13	Mouse tray	4.4
Marker boards	4.4	Mouse, Computer	4.4
Material	2.31	Mowers, Lawn	4.4
Mats, Door	4.4	Mulch	2.31
Meals on trips	3.23	Newspapers	4.6
Medicare Tax (Employer portion)	1.21	Notary fees	3.14

Notebooks	2.13	Paper fasteners	2.13
Nuts and bolts	2.31	Paper punch	2.13
OASI-Employer's share	1.21	Paper shredder	4.4
OCLC First Search	3.14	Paper towels	2.21
Office equipment	4.4	Paper, Adding Machine	2.13
Office signs	2.13	Paper, Carbon	2.13
Office supplies	2.12/2.13	Paper, Mounting	2.4
Official records	2.11	Paper, Poster	2.4
Oil (Automobile)	2.22	Paper, Sand	2.31
On-line database charges	3.145	Paper, Toilet	2.21
Opaque projector	4.4	Paper, Transfer	2.13
Order cards	2.4	Paper, Typewriter	2.13
Overhead projector	4.4	Paper, Waxed	2.4
Overhead transparency film	2.13	Paper, Wrapping	2.4
Padlocks	4.4	Paper, Writing	2.13
Pads, Calendar	2.13	Paper-cutting machines	4.4
Pads, Mimeograph	2.13	Paper-weights	2.13
Pads, Scratch	2.13	Paste brushes for programs	2.4
Pads, Stamp	2.13	Paste brushes for wallpaper	2.31
Pails	2.21	Paste for children's programs	2.4
Paint brushes (maintenance)	2.32	Paste, Wallpaper	2.31
Paint removers	2.32	Patron counter	4.4
Painting (building) service	3.61	Pencil date holder	2.13
Paints	2.32	Pencil sharpeners	2.13
Pamphlet binders	2.4	Pencils	2.13
Pamphlet boxes	2.4	Penholders	2.13
Pamphlets	4.6	Pens	2.13
Pans, Dust	2.21	Pensions (employer's share)	1.23
Paper (blank)	2.13	Periodical racks	4.4
Paper bags	2.4	Periodical record cards	2.4
Paper clips	2.13	Periodicals and magazines	4.6

Phonograph record holders	2.4	Poster Board	2.4
Phonograph records	4.74	Pots (coffee and tea)	4.4
Photocopies	3.32	Pots, Flower (programming)	2.4
Photocopying equipment (rental)	3.62	Power surge strips	4.4
Photographic service	3.14	Presses, Book repair	4.4
Photographs	3.14	Printer paper	2.13
Photostatting	3.14	Printer ribbons	2.13
Piano	4.4	Printer stand	4.4
Piano stools	4.4	Printers, Computer	4.4
Picture envelopes	2.4	Printing (other than office supplies)	3.32
Picture frames	4.4	Processing, Books (professional)	3.14
Picture wire	2.4	Professional meeting	3.24
Pictures	4.82	Projectors	4.4
Pins, Household	2.4	Publication of notices	3.31
Plant spray	2.31	Punches, Paper	2.13
Plants, Garden	2.4	Puppets	2.4
Plaster	2.31	Purchase order forms	2.11
Plaster molds	2.4	Putty	2.31
Plastic book jackets	2.4	Putty, Molding	2.4
Plastic trash bags	2.21	Racks, Clothes	4.4
Pliers	4.4	Racks, Magazine	4.4
Plugs and cords, Electric	2.4	Racks, Towel	4.4
Plumber	3.61	Radio parts	2.33
Plumbing repairs (done in-house)	2.33	Radio repair	3.62
Pockets, Book	2.4	Radios	4.4
Polish, Furniture	2.21	Rags, Wiping	2.21
Polish, Metal	2.21	Rakes	4.4
Post office box rent	3.72	Ranges	4.4
Postage	3.22	Reader-printers, Microfilm and Microfiche	4.4
Postage meter rental	3.72	Real estate	4.1
Postal cards, prestamped	3.22	Rebinding books	3.14

Receipt books	2.13	Rulers, Office	2.13
Record books	2.13	Safe deposit box rent	3.72
Record sheets (Printed)	2.13	Safes	4.4
Records, Official	2.11	Safety deposit box	4.4
Records, Phonograph	4.74	Salt	2.21
Refrigerators	4.4	Sand (construction)	2.31
Registered mail fee	3.22	Sand paper	2.31
Registration book and sheets	2.4	Saws	4.4
Remote control	4.4	Scaffolds	4.4
Rent of buildings	3.71	Scales	4.4
Rent of computer equipment	3.72	Scanner, Color	4.4
Rent of land	3.71	Scanner, Weapon Detector	4.4
Rent of motor vehicle equipment	3.72	Scissors or shears	2.13
Rent of office	3.71	Scotch tape	2.13
Rent of office equipment	3.72	Scouring powder	2.21
Rent of safe deposit and post office boxes	3.72	Scrap books	2.4
Repair of books	3.14	Scratch pads and paper	2.13
Repair of buildings and structures	3.61	Screen Enlarger, Computer Monitor	4.4
Repair of equipment	3.62	Screens, Door and window	4.4
Repair parts	2.33	Screens, Projector	4.4
Reserve cards	2.4	Screw drivers	4.4
Retirement fund (PERF, employer)	1.23	Screws	2.31
Rhythm band instruments	4.4	Scrub brushes	2.21
Ribbons, Typewriter	2.13	Seal-Official	2.13
Roof repairs	3.61	Security Cases	4.4
Rope	2.31	Security System	4.4
Router	4.4	Service contracts	3.11/3.14
Rubber bands	2.13	Service contracts (maintenance)	3.61
Rubber cement (book repair)	2.4	Shades, Window	4.4
Rubber stamps	2.13	Sharpeners, Pencil	2.13
Rugs	4.4	Sheet protectors	2.4

Shellac	2.32	Staples, Copier	2.13
Shellac, Book	2.4	Staples, Paper	2.13
Shelving	4.4	Stationery	2.12
Show cases	4.4	Steel wool	2.31
Shrubbery	4.3	Stencil cutters	2.13
Signs	2.4	Stencil paper	2.13
Slide projectors	4.4	Stencils	2.13
Small tools	4.4	Stepladders	4.4
Snow blower	4.4	Storage of motor vehicles	3.71
Snow removal service	3.61	Storm doors and windows	4.2
Soap	2.21	Structures-Repair	3.61
Sofas	4.4	Subscription to database	3.14
Software upgrades, Computer	4.84/4.85	Subscriptions (periodicals)	4.6
Software, Computer	4.84/4.85	Supplies, Janitor	2.2
Software, License	3.14	Supplies, Library	2.4
Soil (potting and black)	2.31	Supplies, Office	2.1
Sound cards	4.4	Supplies, Other	2.4
Sound system	4.4	Surge suppressers	4.4
Spades	4.4	Tables	4.4
Speaker (computer)	4.4	Tack lifters	2.13
Splicer kit	4.4	Tacks	2.13
Sponges	2.21	Tacks, Thumb	2.13
Spoons	4.4	Tags, Shipping	2.13
Sprinklers	4.4	Tanks, Hot water	4.4
Sprinkling cans	4.4	Tape measure	4.4
Squeegee	2.21	Tape, Adding machine	2.13
Stage equipment	4.4	Tape, Audio (music)	4.77/4.78
Stamp pads	2.13	Tape, Mending	2.4
Stamps, Rubber	2.13	Tape, Scotch	2.13
Staple remover	2.13	Tape, Video	4.71/4.72
Staplers	2.13	Tapes, Blank (video and audio)	2.4

Telecommunication fees	3.21	Trucks, Hand (books)	4.4
Telephone (equipment)	4.4	Turpentine	2.32
Telephone usage	3.21	Twine, Wrapping	2.4
Television	4.4	Typewriter brushes	2.13
Terminal Maintenance	3.62	Typewriter ribbons	2.13
Terminal Rental	3.72	Typewriters	4.4
Terminals	4.4	Typewriting paper	2.13
Thermometers	2.31	Umbrella stands	4.4
Thinner, Lacquer	2.32	United Parcel Service	3.22
Thread	2.4	Usage fees, computer software	3.14
Thumb tacks	2.13	Usage fees, on-line database	3.14
Time cards	2.13	Vacuum cleaners	4.4
Tires	2.33	Varnish	2.32
Tissue, Mending	2.4	Vases	2.4
Toilet paper	2.21	Vehicles	4.4
Toner cartridges (computer and copier)	2.13	Venetian blinds	4.4
Tools, Carpenters	4.4	Video equipment	4.4
Tote bags	2.4	Video Scan Converter	4.4
Towel service	3.14	Videocassette cables	2.4
Towels	2.21	Videocassette cases	2.4
Train fares	3.23	Videocassette player/recorder	4.4
Training, Computer (workshop)	3.24	Videocassette rental	3.72
Training, Computer on-site	2.14	Videocassette tapes	4.71/4.72/4.73
Transfer paper	2.13	Wardrobes	4.4
Traps, Mouse, rat	2.21	Waste baskets	2.23
Trash bags (plastic)	2.21	Water fountain	4.4
Trash collection	3.54	Water from utility	3.53
Travel expense	3.23	Wax, Floor	2.21
Treasurer's Bond	3.41	Waxed paper	2.14
Trees	4.3	Weights, Paper	2.13
Tripods	4.4	Wheelchairs	4.4

Window glass	2.31
Window locks	2.31
Window shades	4.4
Wire	2.31
Wiring for Internet	4.3
Wood polish	2.21
Workshops	3.24
Workstation	4.4
Wrapping paper	2.4
Wrenches	4.4
Writing paper	2.13
Zinio (ebooks)	3.146

Chapter 12

State Board of Accounts/Bookkeeping Process and Prescribed Forms

State Board of Accounts

302 W. Washington Street, E418 Indianapolis, Indiana 317-232-2513
https://www.in.gov/sboa/political-subdivisions/libraries/
libraries@sboa.in.gov

The Role of the State Board of Accounts

- To serve the citizens of Indiana by providing to the State of Indiana, its agencies and political subdivisions, on-time quality services at the best possible value.
- To help make Indiana's citizen-run government a workable concept.
- To perform financial and compliance audits of state and local governments
- To prescribe forms and uniform accounting systems.
- To provide training for public officials and employees.
- To publish manuals, newsletters, and technical bulletins.
- To consult with officials on the state and local level.

State Board of Accounts and Libraries

- Performs financial and compliance audits of state and local government.
- Prescribes forms and uniform accounting systems.
- Provides training for public officials and employees. Workshops
- **Budget Clinics** are held late spring, often June, in cooperation with the Department of Local Government Finance and the Library Development Office of the Indiana State Library. New legislation, accounting changes, and budgeting matters are discussed at these clinics.
- **Bookkeeping workshops** are conducted each fall for new library directors, treasurers, and bookkeepers; the meeting is scheduled in early November. Accounting forms prescribed for libraries are discussed at these workshops as well as bookkeeping and financial statement preparation. In addition, libraries are given guidance on various recurring issues and audit positions.

Manuals for Libraries

Published and regularly revised by the State Board of Accounts to assist officers and employees of public libraries.

- **The Accounting and Financial Regulatory Reporting Manual** can be viewed at: https://www.in.gov/sboa/files/Regulatory-Manual-2023.pdf
- **The Uniform Compliance Guidelines Manual** can be found in separate chapters by going to https://www.in.gov/sboa/political-subdivisions/libraries/ and scrolling down to Uniform Compliance Guidelines, and then clicking under Manuals.
  This manual includes important information about library board and employee responsibilities, revenue sources, allowable expenditures, budgeting, operating procedures, and uniform compliance guidelines. Also the Appendix lists the various prescribed forms.

Approved Ledger Sheets

Libraries can use either prescribed ledger sheets specifically approved for library bookkeeping or those prescribed for cities and towns.

Computerized Bookkeeping Systems: Forms Approval Process

- The library board not required to have a computerized bookkeeping system approved by State Board of Accounts.
- Your forms need to be in compliance with forms found in the Appendix of the State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries. A library can consult Table 14 of the 2023 statistics (https://www.in.gov/library/services-for-libraries/plstats/2023-statistics/) to identify automated bookkeeping software in use by other libraries.

Annual Library Audit Checklist

An audit checklist is a good tool to use for knowing what types of records need to be kept. An Audit Checklist is included in this chapter.

Bookkeeping Questions

When a question arises concerning library bookkeeping, State Board of Accounts has people at the state level as well as in the field who can answer your questions.

The telephone number for State Board of Accounts is 1-317-232-2513. Their website is https://www.in.gov/sboa/political-subdivisions/libraries/. Or send an email to libraries@sboa.in.gov.

Prescribed Forms

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

The system must contain written standards that an entity subject to audit must observe.

Forms Approved Previously

All forms previously approved by State Board of Accounts either by:

- Form Approval letter from SBOA; or
- Resolution of the Library

Remain approved for use by the library under the conditions in the original approval. No further action by a library is needed.

Exact Replicas

An exact replica of a prescribed form is the equivalent of the prescribed form and requires no action for a library to install the form.

FORMS FOR USE BY LIBRARIES

Forms and systems installed are subject to review and/or recommendations during audits of a library to ensure compliance with current statutes and Uniform Compliance Guidelines.

Many of the forms are found in the Appendix of State Board of Accounts Uniform Compliance Guidelines Manual for Libraries.

Library Form # Title

1 Financial and Appropriation Record
1A Financial and Appropriation Record
1B Financial and Appropriation Record
1C Financial and Appropriation Record
2 Warrant (in duplicate)
3 Daily Record of Desk Collections
4 Accounts Payable Voucher

General Budget Form # Title

53 Bond Register
86 Contractor's Combination Bid Bond and Bond for Construction
86A Contractor's Bond for Construction
96 Contractor's Bid for Public Work
98 Purchase Order
99 Payroll Schedule
99A Employees Service Record
99B Employees Earnings Record
99C Employee's Weekly (Work Period) Earnings Record
99P Publisher's Claim
100R Certified Report of Names, Address, Duties and Compensation of Public Employees
101 Mileage Claim
350 Register of Investments

351 Register of Insurance

352 Receipt

359 Ledger of Appropriations, Encumbrances, Disbursements and Balances

364 Accounts Payable Voucher Register

369 Capital Asset Ledger

370 Receipt Register

Other Forms Used in Lieu of Prescribed Formats

- Prescribed forms and form approvals are discussed in Chapter One of the Accounting and Uniform Compliance Guidelines Manual for Libraries.

- Library officials remain responsible to make sure the system and forms installed:
  - Meet the IT services controls; see https://www.in.gov/sboa/political-subdivisions/libraries/ under **Manuals,** then **Information Technology Manual**.
  - Along with manual processes, provide adequate internal controls over financial information, safeguarding of assets, and compliance with laws and regulations. For more information on internal controls the State Board of Accounts website at https://www.in.gov/sboa/political-subdivisions/libraries/, select drop down menu for **Internal Control Standards.**
  - Comply with record retention and public access laws.

How to Get Ready for an Audit

Auditing is a set of procedures performed to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position and related changes for the year regarding the Public Library.

Confidential working papers are sent to public libraries by State Board of Accounts in advance of audit. Below is a brief list of items to consider before the audit. You will need knowledge of the following:

- General information about the library, including the structure and governance. This will include the primary activities, programs and services the library offers.
- Details on the makeup of the library board; names, board position term and background.
- Designation of principal members of operating and executive branch of the library.
- Describe division of governance and management duties of board and library director.
- Describe any external factors that affect the library such as economy, politics or social conditions.
- Besides property taxes describe the library's major sources of revenues and receipts
- Understand the major expenditures of the library including payroll

- Be prepared to describe the investment policy
- Be prepared to describe funds accounting as it applies to the library's budgeting; understand financial statements as they relate to expenditures and disbursements.
- Be prepared to share appropriate accounting and financial documentation
- Know about library borrowing in order to meet expenses. What are your sources for this financing e.g. short term borrowing, line of credit, or long term debt or leasing?
- Describe how the director, financial officer and library board work together in the budget process.
- Be able to describe hiring process, and compensation methods
- Be able to describe types of computer equipment used, personnel involved, software and how it is reviewed and kept up to date.
- Describe the library's accounting and financial reporting policies
- Library board has fiscal control and some financial decisions require a board resolution. Make sure that resolutions are on file.
- Review the previous audit and note any exceptions that remain or have been corrected

Library Internal Controls

The State Board of Accounts webpage https://www.in.gov/sboa/political-subdivisions/libraries/ has link to information on **Internal Control Standards** and there is reference to a YouTube video https://youtu.be/L0N80PBbPHQ**.** Public libraries are required to have an internal control policy and to certify that staff has been trained on the policy. Also Indiana State Library has some relevant resources found on the Trustee Information webpage at https://www.in.gov/library/services-for-libraries/trustee/. See the heading for **Internal Controls for Public Libraries**.

Corrective Action Plan

If you have the same audit exception, repeat findings, in back to back audits, then IC 5-11-5-1.5 requires a Corrective Action Plan. When creating a corrective action plan, include the following:

1. State the Issue
2. List the requirements that were not followed
3. The unit or library responds whether they are in agreement or they don't agree.
4. Identify the root cause of the issue and the steps to take to correct
5. Include a timetable when the corrections will be in place
6. Summary on how the Public Library plans to correct the issue.

For more information consult the State Board of Accounts webpage here https://www.in.gov/sboa/political-subdivisions/libraries/ see heading for **Corrective Action Plan (CAP – Repeat Findings)** for more resources.

Please submit any questions you have related to this process to CAP@sboa.in.gov.

Bulletins

The State Board of Accounts issues library bulletins focusing on specific issues in library bookkeeping, upcoming training, and relevant changes in legislation. These can be found on the State Board of Accounts webpage at https://www.in.gov/sboa/political-subdivisions/libraries/ then Uniform Compliance Guidelines, then Bulletins. The most recent are:

March 2024
December 2023

Chapter 13

Additional Appropriation and Transfer Procedures

An additional appropriation is pursued when a unit needs to spend more from a fund than the certified budget allows. This is not a loan, but a process to justify an increase in expenditures of money you already have but that hasn't previously been appropriated. The Department of Local Government Finance is responsible for the review and approving the submissions from all units.

IMPORTANT NOTICE

The DLGF has updated their submission procedures for additional appropriations. All units are required to submit additional appropriations through an application in Gateway. Additionally, The Department has released updated memos about the updated procedures change. Updated memos can be found at https://www.in.gov/dlgf/memos-and-presentations/memos/.

- Additional Appropriation Submission, Department Review Procedures, and Other Related Topics
  https://www.in.gov/dlgf/files/2024-memos/240126-Van-Dorp-Memo-Additional-Appropriation-Submission-Procedures.pdf

The additional appropriation process is used to appropriate money in excess of the Department's certified appropriations for a unit for the current budget year. Although the fiscal body of a unit and the Department must act on all additional appropriations, approval by the Department is only required for (this is not a complete list, only a sample):

1. Funds that receive revenue from property taxes levied under IC 6-1.1
2. Motor Vehicle Highway ("MVH") Fund (IC 8-14-1-1)
3. Local Road and Street ("LRS") Fund (IC 8-14-2-4)
4. Library Improvement Reserve Fund ("LIRF") (IC 36-12-3)
5. School Education Fund IC 20-40-2
6. Rainy Day Fund (IC 36-1-8-5.1)

For the purposes of additional appropriation requests, all other funds are classified as "reporting only funds". Section 49 of HEA 1427, effective July 1, 2019, clarifies (d) a political subdivision may make an additional appropriation without the approval of the Department if the additional appropriation is made from a fund that is not described above. The fiscal officer of the political subdivision still must report the additional appropriation to the Department, but units will receive an official response for only those funds that the Department reviews and approves (i.e. funds that are on your Budget Order).

All additional appropriations must be submitted to the Department in a timely manner. The deadline for additional appropriation submissions for the 2024 Budget is December 31, 2024.

Please email support@dlgf.in.gov for assistance with finding the forms or Gateway issues. For all other questions, contact your Budget Field Representative.

State Board of Accounts recommends appropriating all grants. If grant monies are receipted into a previously established fund requiring appropriation, the unit must follow the additional appropriation procedures for that fund as outlined herein. If the grant monies are provided by the state or federal government as a reimbursement of an expense made by the unit (IC 6-1.1-18-7.5), the grant monies do not need to be appropriated or reported to the Department by the taxing unit in order to make expenditures. Grant monies must be expended in accordance with the grant budget.

Transfer of Funds to and From the Rainy Day Fund

The Rainy Day Fund is subject to the same appropriation process as other funds that receive property or income tax money.

To establish the Rainy Day Fund requires a resolution. There is an example resolution found on the LDO website at https://www.in.gov/library/services-for-libraries/ldoresources/resolutions/.

Under IC 36-1-8-5.1, a county, city, or town may at any time, by ordinance or resolution, transfer to its General Fund or any other appropriated funds money that has been deposited in its Rainy Day Fund. Transfers to or from the Rainy Day Fund must be reported to the Department. Units must submit to the Department the resolution/ordinance from the fiscal body approving the transfer. The resolution/ordinance must include the name of each fund and the amount being transferred out of each fund to the Rainy Day Fund. The Department may not reduce the actual or maximum permissible levy of a unit as a result of a balance in the Rainy Day Fund of the unit.

A taxing unit can transfer unused and unencumbered funds from its General Fund or other property tax levy funds (excluding debt service and other dedicated funds) to the Rainy Day Fund. In addition, other unobligated cash balances from any fiscal year (excluding debt service and other dedicated funds) may also be transferred to the Rainy Day Fund pursuant to an ordinance or resolution that authorizes and identifies the amount, which cannot exceed 10% of the taxing unit's total annual budget for that fiscal year.

SBOA has advised that transfers to the Rainy Day Fund are prohibited from funds receiving dedicated revenues for specific projects or purposes, such as MVH and LRS. Moreover, a balance in a cumulative fund may be transferred to the Rainy Day Fund only if the purpose of the cumulative fund has been fulfilled. In an audit, SBOA would expect the unit to be able to show that the cumulative fund's purpose has been fulfilled. A unit's transfer of funds from a cumulative fund to its Rainy Day Fund would indicate to the Department that the property tax rate for that cumulative fund was no longer needed. Before making an appropriation from the Rainy Day Fund, the fiscal body shall make a finding that the proposed use of the Rainy Day Fund is consistent with the expressed intent of the fund.

Further procedures for Rainy Day Fund are outlined in the State Board of Accounts Manual of Accounting for Public Libraries found online at https://www.in.gov/sboa/files/Library-Manual-Chapter-4-2021.pdf.

Resolution to Establish a Rainy Day Fund

WHEREAS, the Board of Trustees of the _____Public Library (hereafter "Board") finds that the purposes of the _____ Fund has been fulfilled [or list specific multiple funds if applicable]; and,

WHEREAS, there remains in the fund unused and unencumbered funds, and

WHEREAS, I.C. 36-1-8-5 and I.C. 36-1-8-5.1 authorizes the board to transfer such funds, at any time during the fiscal year, to a Rainy Day Fund so long as the amount of funds transferred is not more than 10% of the library's total annual budget for the fiscal year.

NOW THEREFORE BE IT RESOLVED, that the Board does hereby establish a Rainy Day Fund for the following purpose: _____; and

BE IT FURTHER RESOLVED, that sources of funding for the Rainy Day Fund may include unused and unencumbered funds under I.C. 36-1-8-5; funds received under IC 6-3.6-9-15; or any other funding source specified in any future resolution adopted under I.C. 36-1-8-5.1 which is not otherwise prohibited by law; and [modify this clause, or delete, as appropriate for your library]

BE IT FURTHER RESOLVED, that the Board acknowledges that this fund is subject to the same appropriation process as other funds that receive tax money; and

BE IT FURTHER RESOLVED, that the Board hereby transfers the balance of the _____ Fund [or list specific multiple funds if applicable] to the Rainy Day Fund, such transfer being in the amount of $_____; and

BE IT FURTHER RESOLVED, that the Board will report this transfer to the Department of Local Government Finance.

DULY ADOPTED by the Board of Trustees of the _____ Public Library at its regular meeting held on the _____ day of _____, _____, at which meeting a quorum was present.

NAY   AYE

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

ATTEST:

_____

Secretary

Transfer of Funds to Library Improvement Reserve Fund (LIRF)

For procedures on transferring funds to Library Improvement Reserve Fund (LIRF) see Chapter 4 found online. To navigate to Chapter 4 visit this webpage at https://www.in.gov/sboa/political-subdivisions/libraries/. Then select **Manuals** dropdown and go to **Uniform Compliance Guidelines Manual** and choose Chapter 4 Financial Accounting and Record Keeping Procedures and go to page 4-3 to find LIRF procedures.

LIRF is established by Resolution. The money is not to be set up in a separate bank account. The transfer is authorized by a warrant from the operating fund. The actual transfer may occur at any time but needs to be completed before the appropriation expires at the end of the year.

SAMPLE

ADDITIONAL APPROPRIATION RESOLUTION/ORDINANCE

Whereas, it has been determined that it is now necessary to appropriate more money than was originally appropriated in the annual budget; now, therefore:

Sec. 1. Be it ordained (resolved) by the _____

(Governing Body)

of _____, _____County, that for the expenses of the

(Taxing Unit)   (County)

taxing unit the following additional sums of money are hereby appropriated out of the funds

named and for the purposes specified, subject to laws governing the same:

Fund Name: _____	AMOUNT	AMOUNT APPROVED
	REQUESTED	BY FISCAL BODY
Major Budget Classification:		
Personal Services	$_____	$_____
Supplies	$_____	$_____
Other Services & Charges	$_____	$_____
Township Assistance	$_____	$_____
Debt Service	$_____	$_____
Capital Outlays	$_____	$_____
TOTAL for _____Fund:	$_____	$_____

(Repeat for any other funds.)

****

Adopted this _____day of _____, 20___.

NAY   AYE

_____   _____

_____   _____

_____   _____

_____   _____

ATTEST:

_____

Secretary of Governing Body

Note: This resolution is only to be used when appropriations are being reduced and you are showing an amount on line D of the Certified Copy.

SAMPLE

APPROPRIATION REDUCTION RESOLUTION/ORDINANCE

Whereas, it has been shown that certain existing appropriations now have unobligated balances that will not be needed for the purposes for which appropriated; now, therefore:

Sec. 1.   Be it ordained (resolved) by the _____

(Governing Body)

of _____, _____County, that the following

          (Taxing Unit)   (County)

existing appropriations be reduced in the following amounts:

	AMOUNT OF	AMOUNT OF REDUCTION
Fund Name: _____	REDUCTION	APPROVED BY FISCAL
	REQUESTED	BODY
Major Budget Classification:		
Personal Services	$_____	$_____
Supplies	$_____	$_____
Other Services & Charges	$_____	$_____
Township Assistance	$_____	$_____
Debt Service	$_____	$_____
Capital Outlays	$_____	$_____
TOTAL for _____Fund:	$_____	$_____

(Repeat for any other funds.)

****

Adopted this _____day of _____, 20_____.

NAY   AYE

_____   _____

_____   _____

_____   _____

_____   _____

ATTEST:

_____

Secretary of Governing Body

SAMPLE

ADDITIONAL APPROPRIATION & REDUCTION RESOLUTION/ORDINANCE

Whereas, it has been determined that it is now necessary to appropriate more money than was originally appropriated in the annual budget; now, therefore:

Sec. 1.   Be it ordained (resolved) by the _____ of _____,

                                         (Governing Body)   (Taxing Unit)

_____County, that for the expenses of the taxing unit, the following additional sums of

 (County)

money are hereby appropriated out of the funds named and for the purposes specified, subject to laws governing the same:

Fund Name: _____	AMOUNT REQUESTED	AMOUNT APPROVED BY FISCAL BODY
Major Budget Classification:		
Personal Services	$_____	$_____
Supplies	$_____	$_____
Other Services & Charges	$_____	$_____
Township Assistance	$_____	$_____
Debt Service	$_____	$_____
Capital Outlays	$_____	$_____
TOTAL for _____Fund:	$_____	$_____

Sec. 2. Whereas, it has been shown that certain existing appropriations now have unobligated balances that will not be needed for the purposes for which appropriated, it is further ordained (resolved) that the following existing appropriations be reduced in the following amounts:

Fund Name: _____	AMOUNT OF REDUCTION REQUESTED	AMOUNT OF REDUCTION APPROVED BY FISCAL BODY
Major Budget Classification:		
Personal Services	$_____	$_____

Supplies	$_____	$_____
Other Services & Charges	$_____	$_____
Township Assistance	$_____	$_____
Debt Service	$_____	$_____
Capital Outlays	$_____	$_____
TOTAL for _____ Fund:	$_____	$_____

(Repeat for any other funds.)

****

Adopted this _____day of _____, 20_____.

NAY   AYE

_____   _____

_____   _____

_____   _____

_____   _____

ATTEST:

_____

Secretary of Governing Body

SAMPLE

NOTICE TO TAXPAYERS OF ADDITIONAL APPROPRIATIONS

Notice is hereby given to the taxpayers of _____, _____County,

(Name of Taxing Unit)   (County)

Indiana, that the proper legal officers will consider the following additional appropriations in excess of the budget for the current year at their regular meeting place at _____, at

(Location)

___o'clock ___.m., on the ___day of _____, 20___.

Fund Name: _____   AMOUNT

Major Budget Classification:

Personal Services $_____

Supplies $_____

Other Services & Charges $_____

Township Assistance $_____

Debt Service $_____

Capital Outlays $_____

TOTAL for _____Fund: $_____

(Repeat for any other funds.)

Taxpayers appearing at the meeting shall have a right to be heard. The additional appropriations as finally made will be referred to the Department of Local Government Finance (Department). The Department will make a written determination as to the sufficiency of funds to support the appropriations within fifteen (15) days of receipt of a Certified Copy of the action taken.

Dated _____   _____

(Fiscal Officer)

Appropriations to be reduced should be named in the published notice, set out separately, and not co-mingled with the additional appropriations being requested. The resolution/ordinance adopted by the governing body must separately list each appropriation by fund and classification.

Chapter 14
Public Library Records Retention

Public Libraries Retention Schedule and County/Local General Retention Schedule

The Public Libraries Retention Schedule and the County/Local General Retention Schedule were revised in the past couple of years. All public libraries in Indiana must follow the same general retention schedule.

Any records not on the approved list cannot be destroyed without the permission of your county commission on public records and the Indiana Archives and Records Administration (IARA).

Information on the preservation and destruction of public records – including general rules and definitions - as it pertains to the Indiana Code is detailed on the State Board of Accounts webpage on libraries (https://www.in.gov/sboa/political-subdivisions/libraries/); once there, scroll down the page to see the drop down menu for Indiana Codes, and select Public Records.

The Public Libraries Retention Schedule and the County/Local General Retention Schedule are available at the IARA webpage on Records Retention Schedule Help (https://www.in.gov/iara/divisions/records-management/records-retention-schedules/), as well as at the direct links listed below.

Records Retention FAQs

Q1) How long should we keep past insurance policies/coverage that have been replaced with new policies/coverage?
A1) Insurance paperwork is considered a contract; keep for 10 years after the end of the insured year.

Q2) How long should we keep past in-house staff directories?
A2) If they simply provide personnel information in a different format than personnel records, destroy.

Q3) How long should we keep Statements of Concern regarding library materials completed by patrons?
A3) Regard as correspondence and destroy after 3 years.

Q4) How long should we keep incident reports (injuries, accidents, behavior)?
A4) 10 years

Q5) How long should we keep emails?
A5) It depends entirely on the content of the emails. They are public records, but you will need to see which record series they belong to in the retention schedules to know the exact retention period of the individual email.

Retention Schedules

- Public Libraries Retention Schedule (LIB):
  https://www.in.gov/iara/files/county_library.pdf

- County/Local General Retention Schedule (GEN):
  https://www.in.gov/iara/files/county_general.pdf

TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE

State Form 39443 (R8 / 9-21)

Agency County/Local: Public Libraries	**Issued by:** The Indiana Archives and Records Administration
Division *(If left blank, retention schedule applies to entire agency.)*	Records Management Division 402 West Washington Street, Room W472
Date sent *(mmldd/yyyy)* 2/9/2022	Indianapolis, **IN** 46204 rmd@iara.in.gov

SECTION I — PROPOSED RECORDS RETENTION AND DISPOSITION SCHEDULES

Please have your Appointing Authority (agency head) sign this sheet <u>electronically</u> in the blank provided under Section III, to acknowledge approval of the proposed amendments. Then, return the electronic file to IARA's Records Management Division. You will be sent a copy of the final version of the schedule after it has been approved by the Oversight Committee on Public Records.

SECTION II — GENERAL INFORMATION

An approved Records Retention and Disposition Schedule grants your agency the authority to transfer or destroy records on a continuing basis. Please consult the Records Coordinator and Records Center handbooks for transfer and destruction information, or contact the Indiana Archives or Records Center staff directly for guidance on their specific procedures.

Any questions concerning how to interpret the instructions in your approved retention schedule should be directed to the Records Management Division at rmd@iara.in.gov.

A retention schedule must be current to be effective. The Records Management Division will contact your Agency Records Coordinator for periodic reviews to ensure that both language and content are up to date. If your agency needs to change the schedule between those review periods, just contact the Records Management Division, and a new update project will be initiated immediately.

SECTION III — AGENCY APPROVAL

Agency Head e-signature

[Originating Agency is IARA; signature will be applied below after OCPR approval.]

SECTION IV — APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULES

The Oversight Committee on Public Records, at its meeting held on *2/23/2022* approved this Records Retention and Disposition Schedule for your agency.

The finalized schedule is enclosed. The Records Coordinator should retain the original and forward copies to agency staff as needed.

Indiana Archives and Records Administration e-signature of final approval   )_

Instructions – updated 02/23/2022:

1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN).

2) **Copy of Record vs. Duplicate:** A "Copy of Record" is the record that your agency has chosen to be the official record which fulfills all Records Retention Schedule and other state and federal rules that affect the record. A Duplicate is any other record that contains the same information. Unless the record is defined on the retention schedule as CRITICAL, Duplicates are considered a non-record and may be destroyed at any time. No permission from IARA or your county Commission of Public Records is required, and no forms need be submitted.

    a) **A record which is contained in a federal database** cannot be your Copy of Record, because it is not a State of Indiana record. The information that existed as a State of Indiana record BEFORE you submitted it to the federal government is your Copy of Record.

3) **Records NOT designated as PERMANENT or CRITICAL on any retention schedule** may be destroyed **ONLY** after:

    a) they have reached the end of their designated retention period **AND**

    b) 30 days have passed since the submission of a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905) to IARA.

    c) **If IARA does not reply within 30 days, or at all,** you are free to destroy the records.

    d) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.

    e) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 30505 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.

4) **Record Series designated as PERMANENT on any retention schedule,** but **NOT** designated as **CRITICAL,** must be preserved permanently, but there are several options for fulfilling this requirement:

    a) Original records may be **maintained permanently in the office of origin**.

        i) **Original records may be microfilmed**, with the **microfilm retained permanently in the office of origin**. Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while **the original version is considered a Duplicate**. (See Item 2 above.)

    b) **A request to transfer** original, microfilmed, or electronic records (SF 48883) may be **submitted to IARA** if storage space does not allow for maintaining the Copy of Record at the originating office. However, such requests will be approved **only at the discretion of the Indiana Archives.** Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.

    c) If IARA cannot accept the records, then the record must be maintained permanently in the office of origin, under options a) or b) above.

5) **Record Series designated as CRITICAL MUST be microfilmed** according to the standards outlined in 60 IAC 2 / Indiana Rules of Court Administrative Rule 6. Copies must be distributed and retained as indicated in the retention instructions for that Record Series.

    a) **Copies ADDITIONAL to the required list** are duplicates and may be destroyed at any time**. (See Item 2 above.)

6) **Records whose subject matter is NOT COVERED by any Record Series** on an approved retention schedule may be **destroyed** OR **transferred to the Indiana Archives** OR **transferred to a local historical entity,** ONLY after a [Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non-Scheduled County/Local Public Records (PR-1)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.

7) **MICROFILMING IN GENERAL: ANY record *MAY* be microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6, to meet storage or access needs in the office of origin, whether or not the specific Record Series requires such microfilming.

    a) Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while **the original version is considered a duplicate**.

8) **ELECTRONIC RECORDS: For ANY records whose original version is electronic**, or for offices wishing to duplicate such records electronically, **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for advice and instructions on preservation.

9) **In the case of an applicable legal hold**, destruction or transfer of all record-types must be delayed.

10) **ADDITIONAL GUIDELINES**

    a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.

    b) With the exception of RS GEN 10-16, (which covers only the specific Payroll Record forms listed) **specific forms or reports listed in the description of a Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.

    c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice before listing the record on a SF 30505.

    d) **Item Numbers** on this Schedule are used for reading convenience only; they are n**ot a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.

Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
1	LIB 10-01	ANNUAL PUBLIC LIBRARY REPORT The originating library's copy of a report submitted annually to the Indiana State Library and preserved in the Indiana Archives under RS 2002-08.	DESTROY after ten (10) years and after receipt of STATE BOARD of ACCOUNTS Audit Report and satisfaction of unsettled charges.

2	LIB 10-02	LEDGERS
		
		    14.1 Library Form: Form 1, 1A, 1B, and 1C: Library Financial and Appropriation Ledger.
		
		    14.2 General Form: Form 369 , General Fixed Asset Account Group Ledger. Capital Assets Ledger.
			PERMANENT. See retention schedule instructions for microfilming and transfer options.

3	LIB 10-03	PATRON LIBRARY CARD, RECIPROCAL BORROWING CARD APPLICATION	DESTROY three (3) years after patron account becomes inactive.
4	LIB 10-04	PUBLIC LIBRARY ACCESS CARD (PLAC) & NON-RESIDENT CARD APPLICATION	DESTROY after three (3) years and after receipt of STATE BOARD of ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	LIB 10-05	NO-FEE INTERLIBRARY LOAN FILES Applies to interlibrary loans for which a patron or library is not charged and does not collect a fee. Access to these records may be affected by IC 5-14-3-4(a)(16)(A).	DESTROY 30 days after return of materials.
6	LIB 20-01	FEE-BASED INTERLIBRARY LOAN FILES - COLLECTED Applies to interlibrary loans for which this library collects a fee. Access to these records may be affected by IC 5-14-3- 4(a)(16)(A). Retention based on IC 34-11-2-6.	DESTROY after six (6) years and after receipt of STATE BOARD of ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	LIB 20-02	FEE-BASED INTERLIBRARY LOAN FILES - PAID OUT Applies to interlibrary loans for which this library or their patron was charged a fee. Access to these records may be affected by IC 5-14-3-4(a)(16)(A). Retention based on IC 34-13-1-1.	DESTROY after ten (10) years and after receipt of STATE BOARD of ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	LIB 10-07	PROGRAM REGISTRATION INFORMATION	DESTROY each April for previous calendar year.
9	LIB 10-08	COMPUTER USE SIGN UP SHEETS & LOGS Patron agreement to utilize public access computers provided by a library. Access to these records may be affected by IC 5-14-3-4(a)(16)(A).	DESTROY 90 days after date of use.
10	LIB 11-01	MEETING/CONFERENCE ROOM AGREEMENTS No-fee agreements for use of library meeting and/or conference rooms. If fees are collected for use of meeting and/or conference room, see GEN 10-25.	DESTROY after three (3) years.
11	LIB 20-03	NEWSPAPER COLLECTION MICROFILM Master rolls created when a library microfilms a paper periodical collection. These are non-record materials, but may be collected by the Indiana Archives as a courtesy, depending on space availability and historical value of the information.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles upon individual transfer agreement between the library and the INDIANA ARCHIVES.

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
		ADMINISTRATIVE	
1	GEN 10-01	**MINUTES** Official minutes of any county/local agency, board, commission, or of any division. Includes agendas and other supporting documents presented at the meeting. THIS IS A CRITICAL RECORD. Retention based on IC 5-15-5.1-5(a) (9), and IC 5-15-5.1-12.	PERMANENT AND CRITICAL. See Retention Schedule Instructions for format and transfer options.
2	GEN 10-02	**COUNTY/LOCAL AGENCY, BOARD OR COMMISSION MEETING RECORDINGS** For offices, boards or commissions that record their meetings in audiovisual or electronic formats for the purpose of transcribing the minutes, and use the recordings to complete the minutes of the meetings.	DESTROY after relevant minutes are transcribed and approved.
3	GEN 10-03	**POLICY FILES - OFFICE HOLDERS, DEPUTIES, AND DIVISION DIRECTORS** These office files document substantive actions of administrative agency appointing authorities, deputy directors, and division directors. These records constitute the official record of an agency's performance of its functions and the formation of policy and program initiatives. This series may include various types of records such as correspondence, memos, and reports concerning agency policy and procedures, organization, program development and reviews. Disclosure of these records may be affected by IC 5-14-3-4(b) (6).	PERMANENT. See Retention Schedule Instructions for format and transfer options.
4	GEN 10-04	**GENERAL FILES** Any records that do not develop or document official office policy, do not fall under another general or office-specific Record Series, and are not subject to any known legislative, contract, or policy requirements that would require a longer retention period. Files may include, but are not limited to: staff responses to routine public inquiries, general information concerning an agency's events, programs, products and services, routine day-to-day office management activities and correspondence, electronic communications, and phone calls recorded for quality-assurance purposes. Records may include information subject to various disclosure restrictions; if present, that information should be destroyed in a confidential manner.	DESTROY after three (3) years.
5	GEN 10-05	**LEGAL FILES** All records pertaining to litigation with the county/local government and all supporting documentation. Also includes investigation files and reports from agencies who investigate civil violations (including housing and employment discrimination). This includes the Notice of Tort Claim for Property Damage and/or Personal Injury, SF 54668, if a claim is brought against the political subdivision. (See Record Series GEN 14-01 if no claim is brought.) Disclosure of these records may be affected by IC 5-14-3-4(a) (1), (3), (6) and (8). Retention consistent with IC 34-11-2-4 and -6 and IC 35-41-4-2(a).	RETAIN in office five (5) years after exhaustion of litigation. TRANSFER records that have been determined by office of origination to have historical significance to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles. DESTROY remaining records.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
6	GEN 14-01	NOTICE OF TORT CLAIM FOR PROPERTY DAMAGE AND/OR PERSONAL INJURY, SF 54668 This form is included in Record Series GEN 10-05, if a claim is brought against the political subdivision. Retention based on IC 34-11-2-4.	DESTROY after three (3) years if a claim is not brought against the political subdivision within the statute of limitations.
7	GEN 10-06	LEGISLATIVE WORKING PAPERS Records created by a county/local agency related to proposals for new or amended ordinances, resolutions, statutes, or administrative rule(s). Disclosure of these records may be affected by IC 5-14-3-4(b)(6).	PERMANENT. See Retention Schedule Instructions for format and transfer options.
8	GEN 23-10	ORDINANCES The official record copy of an authoritative order, decree, or a piece of legislation enacted by a municipal authority. THIS IS A CRITICAL RECORD.	PERMANENT and CRITICAL. See Retention Schedule Instructions for format and transfer options.
9	GEN 10-08	DISASTER RECOVERY AND CONTINUITY PLANS The local government entity's copy of all Disaster Recovery / Continuity Plans, including those for electronic systems, as well as supporting documentation used in the development of the plans. Disclosure of these records may be affected by IC 5-14-3-4(b)(19).	**Adopted Plans:** PERMANENT. See Retention Schedule Instructions for format and transfer options. **Supporting documentation for previous Plans:** DESTROY three (3) years after the adoption of the next Plan.
10	GEN 16-02	BUSINESS APPLICATION LICENSES Includes all applications for licenses to operate specific categories of business, as determined by the county, city or town.	DESTROY three (3) years after the date of license expiration.
11	GEN 20-01	DOCUMENTATION OF PUBLIC RECORDS DISPOSITION All records regarding the transfer, destruction, or format conversion of county/local public records, whether located in the originating office, or in the office of the Secretary of the County Commission of Public Records. Files include but are not limited to: SF 44905, Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule, SF 30505, Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non- Scheduled County/Local Public Records (PR-1), SF 52408, Microfilm Transmittal and Receipt, SF 48883, State Archives Transmittal and Receipt, or equivalent transfer form provided by a local historical entity. Also includes all records documenting the conversion of public records from one format to another while maintaining prescribed standards of quality. (Microfilming, imaging, digitization of audiovisual materials, etc.)	PERMANENT. Maintain in office; these records may not be transferred to the INDIANA ARCHIVES unless requested by Indiana Archives staff. See Retention Schedule Instructions for format options.
12	GEN 23-04	MAIL AND PACKAGE DELIVERY RECORDS	DESTROY two (2) years after the month of mailing.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
13	GEN 23-07	**EDUCATION AND OUTREACH MATERIALS** Records of non-staff training and presentations offered by an agency. (Staff training records fall under Record Series GEN 23-05.) May include registration and attendance records, handouts, PowerPoint slides, electronic course files, and other supporting documentation. If any of the materials handed out are an official publication of the agency, one (1) copy of that publication should be managed under Record Series GEN 20-03.	MAINTAIN records of any certifications granted for attending a training event until three (3) years after the certification expires. DESTROY all other materials three (3) years after presentation or outreach event.
14	GEN 23-09	ELECTRONIC SYSTEM DOCUMENTATION System documentation and configuration records on active or legacy electronic systems managed by county/local government offices or contracted vendors. This Record Series does not apply to data stored within a system, only the configuration and workflow information for the system itself. Records may include, but are not limited to: documentation of system requirements, fields, functions, workflow, backups, security, user access, requests for change, development history, and logs/reports on the status and activity of the system.	MAINTAIN system documentation file for the life of the system. DESTROY individual documents in the file three (3) years after they have been updated or replaced. DESTROY system logs/reports after three (3) months.
		ACCOUNTING & FINANCE	
15	GEN 10-10	BASIC ACCOUNTING RECORDS - REVENUE ALL records and supporting documents for revenue accruing to a government office, unless those records are maintained under an office-specific Record Series with an equal or greater retention period. Records may include but are not limited to: receipts, quietus, cash register tapes, collections, fees, sales tax, public record copy requests, interdepartmental bills, transmittals, checks (for payments made to agency), records of deposit, special use or right of way permits, and all related books, ledgers, registers, journals & reports. May be created or received in paper or electronic format. Records which contain both revenue and expenditure information should be maintained under Record Series GEN 10-11. Retention based on IC 34-11-2-6.	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
16	GEN 10-11	**BASIC ACCOUNTING RECORDS - EXPENDITURES** ALL records and supporting documents for expenditures both requested and completed, unless those records are maintained under an office-specific Record Series with an equal or greater retention period. Records may include but are not limited to: expenditure-related reports and ledgers, vouchers/claims and abstracts including Poor Relief, check/warrant registers, registers of Poor Relief claims, purchase orders, invoices, budgetary appropriations and allotments, requests for proposals, requisitions, invoices and expenditure receipts, accounts payable records, bank statements, reconciliation records and reports, time cards, payroll records not covered under Record Series GEN-10-16, travel and motor pool records and requests, real estate purchases, requests for supplies, and usage logs for paid services such as communications, software, and technical support. Records which contain both revenue and expenditure information should be maintained under this Record Series. Disclosure of these records may be affected by IC 5-23-18-4, 26 USC 6103(n), 26 USC 7213(a) and 42 USC 405(c) (viii) (I, II, III and IV). Retention based on IC 34-13-1-1.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
17	GEN 10-16	**EMPLOYEE SERVICE AND EARNING RECORDS** Applies ONLY to Forms 99A (Employee's Service Record), 99B (Employee's Earnings Record), 99C (Employee's Weekly Work Period Earnings Record), or substitute formats containing the same information: records that document the work and earnings history of an individual employee. These forms are prescribed and explained in the Indiana State Board of Accounts *Accounting And Uniform Compliance Guidelines Manual.* For all other payroll records, use Record Series GEN 10-11.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
18	GEN 10-24	**INVESTMENTS/INSURANCE REGISTER** Applies ONLY to Form 350 (Register of Investments), a log of all purchases and sales of investments by a governmental unit, and Form 351 (Register of Insurance), a register of all policies purchased and premiums paid by a governmental unit, or substitute formats containing the same information. These forms are prescribed and explained in the Indiana State Board of Accounts *Accounting And Uniform Compliance Guidelines Manual.* For all other investment and insurance records, use Record Series GEN 10-25.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
19	GEN 24-01	**GENERAL OBLIGATION BOND REGISTER** Applies ONLY to Form 53 (Bond Register), a log of all general obligation bonds issued by a governmental unit. For individual bonds, use Record Series GEN 10-25 and for elected official bond register, use Record Series RE 10-28.	PERMANENT. See Retention Schedule Instructions for format and transfer options.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
20	GEN 10-25	**BONDS, BIDS, CONTRACTS AND LEASES** All contracts with vendors or other units of government, including investments, insurance policies, grants, liens, and elected official bonds. Files also include working papers and similar attachments used by the office in this process. This record series also applies to an administrative entity receiving revenue through a contract or lease. Retention based on IC 34-13-1-1.	DESTROY ten (10) years after expiration of the contract and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
21	GEN 10-26	BUDGETS - AS-SUBMITTED AND WORKING PAPERS Includes new programs requested, justifications, breakdown of money requested, estimates, reports, and public notice.	DESTROY after five (5) years.
22	GEN 15-02	INTERNAL REVENUE SERVICE AND INDIANA DEPARTMENT OF REVENUE FORMS The governmental entity's original copy of forms filed with or issued by the United States Internal Revenue Service, or the Indiana Department of Revenue.	RETAIN for period required by the Internal Revenue Service or Indiana Department of Revenue, but for not less than six (6) years. DESTROY upon fulfillment of this retention period.
23	GEN 16-05	ANIMAL CARE AND CONTROL RECORDS Includes, but is not limited to: intake, animal adoptions, surrenders, euthanasia, and any other records related to the care of animals in the facility. Excludes revenue and expenditure records, which should be retained under Record Series GEN 10-10 and GEN 10-11.	DESTROY after three (3) years.
		PERSONNEL	
24	GEN 10-27	PERSONNEL FILES Records documenting the job history of agency workers, including full-time, part-time and temporary employees, paid or unpaid interns, and paid or unpaid volunteers. Records may include application for employment with the government unit, PERF forms, request for leave, performance appraisals, memos, correspondence, complaint/grievance records, miscellaneous notes, examination records, copies of employee tax documents, benefit elections, and public employee union information. Disclosure of these records may be affected by IC 5-14-3-4(b)(2),(3),(4),(6), and (8).	DESTROY 10 years after employee separates from service AND after verifying that employee name, job title or classification, employment dates, and rehire eligibility status have been added to a permanent log of former employees under Record Series GEN 20-02.
25	GEN 10-28	EMPLOYEE MEDICAL RECORDS Typical record series could include Employer's Report of Injury, Report of Attending Physician, other medical information used to document work-related illnesses or injuries, and drug test results. Pursuant to United States Equal Opportunity Commission rules, this information "...shall be collected and maintained...in separate medical files..." Disclosure of these records may be affected by IC 5-14-3-4(a)(9), IC 5-14-3-4(b)(8) and 29 CFR 1630.14(b)(1).	DESTROY three (3) years after the employee leaves county/local government.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
26	GEN 23-05	GENERAL PERSONNEL RECORDS This record series applies to personnel-related activities that are not specific to a single employee or do not mention specific employees at all. May include event planning and attendance, documentation of training and onboarding sessions, officewide calendars, and records of a similar nature. Disclosure of these records may be affected by IC 5-14-3-4 (b) (8).	DESTROY after three (3) years, and after any information pertinent to the work history of listed employees has been duplicated in their Personnel File (Record Series GEN 10-27).
27	GEN 10-30	FAMILY AND MEDICAL LEAVE ACT OF 1993 RECORDS Records may contain applications for Family and Medical Leave (SF 48370 or its equivalent), and any information related to use of the Family and Medical Leave Act (FMLA). Disclosure of these records may be affected by 29 CFR 825.500(g). Retention based on 29 CFR 825.400(b).	DESTROY records after three (3) years if no other Record Series with a longer retention period applies to them. If records are part of another Record Series with a longer retention, follow the retention instruction for that Record Series.
28	GEN 10-31	EMPLOYMENT APPLICATIONS-NOT HIRED Series includes applications from persons seeking employment who are not hired. Series also contains vacancy notices, job information bulletins, unsolicited resumes, rejection correspondence, examination material, drug test results, and other related materials. Disclosure of these records may be affected by IC 5-14-3-4 (b)(8)(b). Retention based on IC 4-15-2-15 (b)(4).	DESTROY three (3) years after the decision not to hire.
29	GEN 10-32	EMPLOYEE HAZARDOUS EXPOSURE RECORDS Typical records could include employee exposure records and/or analyses using exposure or medical records. Disclosure of these records may be affected by IC 5-14-3-4(a) (9).	DESTROY thirty-five (35) years after employee termination.
30	GEN 10-33	WORK-RELATED INJURIES AND ILLNESSES Includes OSHA Form 300: Log of Work-Related Injuries and Illnesses, OSHA Form 300A, Summary of Work-Related Injuries and Illnesses, and OSHA Form 301, Injury and Illness Incident Report, as well as any related reports, correspondence, and supporting documents. Disclosure of these records may be affected by 29 CFR 1904.29 and IC 5-14-3-4 (a) (3). Retention based on 29 CFR 1904.33.	DESTROY five (5) years after the end of the calendar year that the records cover.
31	GEN 20-02	EMPLOYMENT LOGS Permanent list of previous employees including employee name, job title or classification, employment dates, and rehire eligibility status. May include Form 100R - Certified Report of Names, Addresses, Duties and Compensation of Employees.	PERMANENT. Maintain permanently within each government office. See Retention Schedule Instructions for format options.
		PUBLICATIONS	
32	GEN 10-34	OVERSIGHT COMMITTEE ON PUBLIC RECORDS APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULES Contains a description of all records maintained by a county/local office, and specifies when and how they may dispose of their records.	DESTROY after replaced by revised schedule.

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County/Local General Retention Schedule (GEN)

INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) - County Records Management

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
33	GEN 10-36	**MATERIAL SAFETY DATA SHEETS (MSDS)** These reports and data sheets are supplied by the manufacturer of hazardous chemicals and submitted to businesses and other organizations receiving and using the substances. One (1) report or MSDS is submitted for each chemical in accordance with federal OSHA requirements. General information, ingredients, physical data, fire and explosion hazard data and other precautions are listed to inform and protect individuals who use or are exposed to these substances and chemicals. Disclosure of these records may be affected by 29 CFR 1910.1020(f)(1) and (f)(2), and IC 5-14-3-4(a)(4). Retention based on 29 CFR 1910.1020(d)(1)(ii)(B).	DESTROY thirty (30) years after the date the substance was last received, used, or stored in the workplace.
34	GEN 20-03	**LOCAL GOVERNMENT PUBLICATIONS** Publications issued by local government entities that are not solely for internal use. Consult IC 4-23-7.1-28 and Indiana State Library staff for information on voluntary transfer of additional copies to the state's publications depository.	PERMANENT: one (1) copy must be retained permanently; DESTROY additional copies when outdated or replaced. See Retention Schedule Instructions for format and transfer options.
35	GEN 20-04	**LOCAL GOVERNMENT ANNUAL REPORTS** Reports documenting the annual activities of a local government entity, created by that entity for publication or submission to a regulatory body or higher government office. They may contain fiscal, narrative, or statistical information, depending on the activities documented. Consult IC 4-23-7.1-28 and Indiana State Library staff for information on voluntary transfer of additional copies to the state's publications depository.	PERMANENT: one (1) copy must be retained permanently; DESTROY additional copies when outdated or replaced. See Retention Schedule Instructions for format and transfer options.
		AUDIO, VIDEO & GENERAL MEDIA	
36	GEN 10-40	**MICROFILM DOCUMENTATION FILE** A written documentation list created and maintained for the microfilm based on the approved retention schedule (60 IAC 2-2-3). See 60 IAC 2 for required contents of the file.	PERMANENT. See Retention Schedule Instructions for format options.
37	GEN 10-41	**PHOTOGRAPHS, VISUAL ART, VIDEO AND FILM** Still or moving images created for or recorded at special events and activities of the office, general circulation or special purpose periodicals, and intra-office news.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
38	GEN 23-08	**AERIAL PHOTOGRAPHS AND AREA MAPS** Aerial photographs and maps created as part of various government office projects and surveys, which are not already included as part of a more specific office-specific or general retention schedule record series.	PERMANENT. See Retention Schedule Instructions for format and transfer options.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
39	GEN 10-43	**ROUTINE SURVEILLANCE RECORDINGS** Disclosure of these records may be affected by IC 5-14-3-4(a) and IC 5-14-3-4(b) (1) & (6).	DESTROY after 30 days without the necessity of filing a Notice of Destruction unless one of the following conditions occurs before that time period elapses: (1) If the agency receives notice, actual or constructive, that evidence of illegal activity was captured, TRANSFER records to Record Series PSA 17-33 and follow the appropriate listed retention. (2) If the agency receives notice, actual or constructive, that evidence was captured resulting in a timely notice of tort claim under IC 34-13-3-8, DESTROY three (3) years after action accrues. (3) If litigation occurs for which the record is admitted into evidence, the record becomes the responsibility of the court and is subject to Indiana Rules of Court, Administrative Rule 7.
		INFRASTRUCTURE INFORMATION	
40	GEN 23-06	**HISTORICAL DATA ON GOVERNMENT BUILDINGS AND PROPERTIES** Records include, but are not limited to: deeds, real property titles, mortgages, abstracts, appraisals, proposals, funding and contract history, blueprints, building plans, specifications, change orders, alterations and repairs, surveys, property maps, and other supporting historical information for projects managed or owned by a government entity, including buildings, properties, and infrastructure -- unless the information is determined to be CRITICAL INFRASTRUCTURE INFORMATION (Record Series GEN 10-47) or PROTECTED CRITICAL INFRASTRUCTURE INFORMATION (Record Series GEN 10-46). **THIS IS A CRITICAL RECORD.**	PERMANENT and CRITICAL. See Retention Schedule Instructions for format and transfer options.
41	GEN 10-46	**PROTECTED CRITICAL INFRASTRUCTURE INFORMATION** Information received by the County and/or local Emergency Management Agency and/or partner agencies including public safety, health, fire and emergency medical services, from the Indiana Department of Homeland Security and/or the US Department of Homeland Security pursuant to 6 USC 131-135 and 6 CFR 29 regarding the security of critical infrastructure and protected systems, analysis, warning, interdependency study, recovery, reconstitution, and related purposes. Records include correspondence, reports, assessments, strategies, grant applications, drawings, specifications, plans, and risk planning documents in paper or electronic form. Disclosure of these records is affected by 6 USC 133(a)(1)(A)-(E) and 6 CFR 29.8. Retention period is based on high security-level of information and its duplicate existence at the Federal level.	DESTROY when outdated or replaced by subsequent records received from the Indiana Department of Homeland Security and/or the US Department of Homeland Security.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
42	GEN 10-47	CRITICAL INFRASTRUCTURE INFORMATION Homeland security and counterterrorism records which may be intra-agency or interagency advisory or deliberative material (including material developed by a private contractor under a contract with a public agency). These may be expressions of opinion or of a speculative nature, and include: 1) administrative or technical information that would jeopardize a record keeping or security system, 2) computer programs, codes, filing systems, and other software, 3) portions of electronic maps entrusted to a public agency by a utility, and 4) school safety and security measures, plans, and systems, including emergency preparedness plans developed under 511 IAC 6.1-2-2.5. Records may include correspondence, reports, assessments, strategies, grant applications, drawings, specifications, plans, and risk planning documents in paper or electronic form, as further described in IC 5-14-3-4(b)(6), (10), (11), (18) and 19. Disclosure of these records may be affected by the previously listed statutes. Retention is based on a reasonable likelihood of threatening public safety by exposing a vulnerability to terrorist attack should records be improperly disclosed.	DESTROY when outdated or replaced.
UTILITY RECORDS (formerly on the Special Districts retention schedule)			
43	GEN 23-01	UTILITY VOUCHER REGISTERS AND JOURNALS Includes Forms 302 and 303 (Water Utility Voucher Register Class A and B, short and long forms), Form 304 (Water Utility Journal Class C), and Form 309 (Wastewater Utility Journal). Formerly Record Series SD 10-03.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
SCIENTIFIC AND ENGINEERING RECORDS (formerly on the Special Districts retention schedule)			
44	GEN 23-02	SCIENTIFIC OR ENGINEERING RECORDS/ LABORATORY BENCH SHEETS AND OPERATION DATA Daily and monthly records. Formerly Record Series SD 10-09.	DESTROY three (3) years after information has been transferred to data summary sheet or final report.
45	GEN 23-03	SCIENTIFIC OR ENGINEERING RECORDS/LAND AND OPERATION DATA Daily and monthly reports. Formerly Record Series SD 10-11.	DESTROY three (3) years after information has been transferred to final report.
OBSOLETE RECORDS (no longer created, but older records may still exist)			
46	GEN 10-44	PERMANENT OBSOLETE RECORDS Chattel Mortgage Record [to 6/30/1935] Index to Chattel Mortgage Record [to 6/30/1935] Sire Lien Record [1889-1984] Stock Mark Record Apprentice Indenture Record PR-6 (Township Trustee ONLY) - Register of Poor Relief Claims Twp. PR-7 - Poor Relief Statistical Report Twp. Form 369 - General Fixed Asset Account Group SD Form 309A/B - Cash Journal, Municipal Sewage Utility (short & long forms) SD Form 329A/B - Sewage Utility Voucher Register (short & long forms) County Clerk's copy of Coroner's Inquest Verdict and Written Report of Death (copy sent to County Clerk prior to 7/1/1994)	PERMANENT. See Retention Schedule Instructions for format and transfer options.

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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
47	GEN 10-45	NON-PERMANENT OBSOLETE RECORDS Chattel Mortgage Minute Book [1 July 1935 - 30 June 1964] Index to Chattel Mortgage Receipts [1 July 1935 - 30 June 1964] Chattel Mortgage Receipts [1 July 1935 - 30 June 1964] Entry Book of Old-Age Pensions [1936-1945] Inheritance Tax Record [1913-1931] Fee Docket Premarital Examination Certificate [Confidential and NOT open to public inspection] Hunting and Fishing Report Twp. PR-1 - Application for Township Assistance Twp. PR-1A - Notice of Poor Relief Action Twp. PR-1B - Application for Additional or Continuing Township Assistance Twp. PR-2 - Purchase Order for Medical Relief Twp. PR-3 - General Purchase Order for Poor Relief Twp. PR-4 - Report of Medical Aid Rendered Twp. PR-7M - Mileage Claim for Poor Relief Investigation Twp. Form 7 - Estimate of Poor Relief Requirements Twp. PR-8 - Quarterly Poor Relief Report of Actual and Estimated Receipts	DESTROY.

June 2024 Record Series Update Overview

THIS IS NOT PART OF THE RECORDS RETENTION SCHEDULE. It is only a detachable overview of the updates that were made to the County/Local General Retention Schedule in June 2024.

Not listed: There were no changes to these Record Series.

No background: This Record Series contains

Dark Gray background: This is a brand new item.

(Listed in the order in which they appear on the retention schedule to which this overview is attached.)

IF YOU USED TO USE RECORD SERIES...	NOW YOU SHOULD USE RECORD SERIES...
GEN 10-01	GEN 10-01 (But language has been updated.)
GEN 10-02	GEN 10-02 (But language has been updated.)
GEN 10-03	GEN 10-03 (But language has been updated.)
GEN 10-05	GEN 10-05 (But language has been updated.)
GEN 14-01	GEN 14-01 (But language has been updated.)
GEN 10-06	GEN 10-06 (But language has been updated.)
GEN 23-10	GEN 23-10 (But language has been updated.)
GEN 10-08	GEN 10-08 (But language has been updated.)
GEN 20-01	GEN 20-01 (But language has been updated.)
GEN 23-07	GEN 23-07 (But language has been updated.)
GEN 10-10	GEN 10-10 (But language has been updated.)
GEN 10-11	GEN 10-11 (But language has been updated.)
GEN 10-16	GEN 10-16 (But language has been updated.)
GEN 10-24	GEN 10-24 (But language has been updated.)
GEN 10-25	GEN 10-25 (But language has been updated.)
GEN 15-02	GEN 15-02 (But language has been updated.)
GEN 16-05	GEN 16-05 (But language has been updated.)
GEN 10-27	GEN 10-27 (But language has been updated.)
GEN 23-05	GEN 23-05 (But language has been updated.)
GEN 20-02	GEN 20-02 (But language has been updated.)
GEN 10-36	GEN 10-36 (But language has been updated.)
GEN 20-03	GEN 20-03 (But language has been updated.)
GEN 20-04	GEN 20-04 (But language has been updated.)
GEN 10-40	GEN 10-40 (But language has been updated.)
GEN 10-41	GEN 10-41 (But language has been updated.)
GEN 23-08	GEN 23-08 (But language has been updated.)
GEN 23-06	GEN 23-06 (But language has been updated.)
GEN 23-01	GEN 23-01 (But language has been updated.)
GEN 23-02	GEN 23-02 (But language has been updated.)
GEN 23-03	GEN 23-03 (But language has been updated.)
GEN 10-44	GEN 10-44 (But language has been updated.)

NEW RECORD SERIES	CREATED FOR...
GEN 24-01	General Obligation Bond Register

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SUMMARY

Amended: GEN 10-01, GEN 10-02, GEN 10-03, GEN 10-05, GEN 14-01, GEN 10-06, GEN 23-10, GEN 10-08, GEN 20-01, GEN 23-07, GEN 10-10, GEN 10-11, GEN 10-16, GEN 10-24, GEN 10-25, GEN 15-02, GEN 16-05, GEN 10-27, GEN 23-05, GEN 20-02, GEN 10-36, GEN 20-03, GEN 20-04, GEN 10-40, GEN 10-41, GEN 23-08, GEN 23-06, GEN 23-01, GEN 23-02, GEN 23-03, GEN 10-44.

Brand New: GEN 24-01

If you have questions about this overview or about the County/Local General Retention Schedule, please contact IARA's County Records Management section at 317-232-3380 or cty@iara.in.gov.

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Chapter 15
<u>Grant Sources</u>

There are numerous sources of grants for libraries, though opportunities are always changing. The following list is a sampling of funding sources, both private and public, available at the time of this manual's latest revision.

Please notify us of any new grant opportunities that may be of interest to Indiana libraries by contacting Angela Fox at anfox@library.in.gov or (317) 234-6550.

LSTA Grants
https://www.in.gov/library/services-for-libraries/lsta/

As a library in Indiana, one of the first grant opportunities you consider should be an LSTA sub-grant. Funding is made possible by the Institute of Museum and Library Services (IMLS), which distributes federal funds to states annually under the provision of the Library Services and Technology Act (LSTA). The Indiana State Library often reserves a portion of these funds for competitive sub-grant opportunities. Grant programs vary, but generally include technology and digitization initiatives. Please check our website for current grant opportunities.

LOCAL

Public Service/Social Organizations

Organizations such as Kiwanis, Lions Club, Rotary, etc. regularly offer funding opportunities in their communities and have sponsored library projects in the past.

Community Foundations

https://www.tgci.com/funding-sources/IN/community

Many counties in Indiana have a community foundation that collects and invests money for local agencies and returns the interest earned to them. They may also offer grants or funding opportunities for which public libraries can apply. The Grantsmanship Center offers a directory of community foundations in the state on its website.

STATE

Heritage Support Grants

https://www.indianahistory.org/across-indiana/heritage-support-grants

The Indiana Historical Society, with funding from Lilly Endowment Inc., offers Heritage Support Grants for a wide variety of projects to help Indiana's local organizations meet high priority needs in areas of collections stewardship, diversity, equity, access and inclusion, sustainability, and planning. In addition to grants, IHS also offers fundraising mini webinars and ongoing coaching for grant applicants.

Indiana Humanities

https://indianahumanities.org/grants/

Indiana Humanities oversees multiple grant programs that provide Indiana nonprofit organizations with funds to develop and implement in-depth public humanities programming. Eligible programs can include public workshops, film screenings, lectures and panels, creation of exhibits, reading/discussion programs, and any number of other formats, provided they're open to the public and utilize the humanities as a tool for engagement. Check their website regularly, as grant opportunities change from year to year.

Community Development Block Grants

https://www.in.gov/ocra/cdbg/

These federally funded grants come from the Indiana Office of Community and Rural Affairs. Unlike LSTA grants – or most state or federal grant opportunities – construction is an allowable cost. Libraries are invited to apply for Public Facilities Program grants to enhance the lives of community members. Libraries should contact their local Community Liaison to discuss grant

opportunities. The map of liaisons can be found on their website at:
https://www.in.gov/ocra/newsroom/community-liaisons/

Indiana Historic Preservation Fund Grants

https://www.in.gov/dnr/historic-preservation/financial-assistance/grants/

This federal program of the National Park Service is administered by the Indiana Department of Natural Resources – Division of Historic Preservation and Archeology (HPA) and is intended to assist important local preservation projects and help the State meet its goals for cultural resource management. The DHPA makes subgrant awards in three different project categories through an annual competitive funding round. Grants can be used for preservation and rehabilitation of historic library buildings or to present educational programs about preservation.

FEDERAL

Institute for Museum and Library Services (IMLS)

https://www.imls.gov/grants/grant-programs

The mission of IMLS is to advance, support, and empower America's museums, libraries, and related organizations through grantmaking, research, and policy development. The Institute works at the national level in coordination with state and local organizations to champion lifelong learning, strengthen community engagement, advance collections stewardship and access, and demonstrate excellence in public service.

In addition to the LSTA grants available through the Indiana State Library, libraries can apply directly to IMLS for grant opportunities such as the National Leadership Grants Program or the Laura Bush 21st Century Librarian Program.

National Endowment for the Humanities (NEH)

https://www.neh.gov/grants

The National Endowment for the Humanities (NEH) is an independent federal agency dedicated to supporting research, education, preservation, and public programs in the humanities. They offer a variety of grants that aim to provide opportunities for lifelong learning and to preserve and provide access to cultural and educational resources.

United States Department of Agriculture (USDA)

https://www.rd.usda.gov/programs-services/community-facilities

The USDA offers a number of Community Facilities Programs, including the Direct Loan & Grant

program, to develop or improve essential public services and facilities in rural communities (population less than 20,000). Funds can be used to purchase, construct, and/or improve essential community facilities, purchase equipment and pay related project expenses.

FOUNDATIONS/CORPORATE

Tip: Try consulting local banks, real estate brokers, convention and visitor bureaus, etc., for possible funding or sponsorships.

Barnes & Noble
http://www.barnesandnobleinc.com/about-bn/sponsorships-charitable-donations/

At a local level, the Barnes & Noble Community Business Development Program supports pre-K-12 schools and not-for-profit arts and literacy organizations. They also consider sponsorships and donations to organizations that focus their core businesses on higher learning, literacy and the arts. Barnes & Noble does **not** have a grant program; for information on sponsorships and donation opportunities, inquire at your local store.

Believe in Reading
https://believeinreading.org/grant-guidelines/

Believe in Reading is funded by The Steve and Loree Potash Family Foundation and is based in Cleveland, Ohio. Believe in Reading will consider funding programs that serve any age or aspect of supporting reading and literacy, including adult literacy, English as a second language projects, or Braille-related projects for the blind or visually impaired.

Dekko Foundation
http://www.dekkofoundation.org/grant-making/grantseeker-support/dekko-foundation-101/

The Dekko Foundation invests year-round in projects and initiatives that help children, young people, and communities thrive, with a major focus on early childhood development programming. Applicants must be located in the following northeast Indiana counties: DeKalb, LaGrange, Kosciusko, Noble, Steuben and Whitley.

Dollar General Literacy Foundation
https://www.dgliteracy.org/grant-programs/

Dollar General offers a number of grant programs for literacy service providers, including Summer Reading grants and Adult, Youth, and Family Literacy grants. Numerous Indiana public libraries been awarded these grants.

Gladys Brooks Foundation
http://www.gladysbrooksfoundation.org/guidelines.html

Grant proposals will be considered generally for resource endowments (for example, print, film,

electronic database, speakers/workshops), capital construction and capital equipment. The Foundation considers library proposals with an emphasis on innovative projects.

Lois Lenski Covey Foundation
https://www.loislenskicovey.org/bookmobile-grants/

The Lois Lenski Covey Foundation awards grants to bookmobile programs that serve children from disadvantages populations. The grants are for purchasing books published for young people preschool through grade 8.

Perdue Farms Foundation
https://corporate.perduefarms.com/company/foundation/

The Perdue Farms Foundation provides grants to organizations and projects meant to strengthen local communities, with preference given to communities close to their plant facilities. Grant requests under $1,000 are reviewed on a monthly basis; over $1,000 on a quarterly basis.

Rural Electric Membership Corporation (REMC)
(check your local REMC website)

Operation Round Up grants provide financial support to nonprofit organizations within counties served by REMC. Organizations within a regional REMC's service area are eligible to apply for up to $10,000.

Walmart
https://walmart.org/how-we-give/local-community-grants

Through the Local Community Grant Program, the Walmart Foundation awards grants ranging from $250 to $5,000. The grants are designed to address the unique needs of the local communities and to support organizations with goals that align with one of eight areas of funding, including quality of life, education, and community and economic development.

Additional Resources to Locate Grants

American Library Associate Grants
https://www.ala.org/grants

The ALA offers grants, awards, and scholarships via their many divisions. Check this site for a comprehensive list.

Grants Portal for Indiana Libraries
https://www.in.gov/library/site-index/grants/

The Indiana State Library maintains this portal, which includes links to various grants and grant registries.

Grants.gov
https://www.grants.gov/

Grants.gov is a central storehouse for information on over 1,000 federal funding opportunities and access to more than $500 billion in annual awards. **Searching for grant applications does not require registration.** Once registered at this site, you may apply online for any federal grant. Online assistance with the application process is available.

Library Grants Blog
http://librarygrants.blogspot.com

Grant expert/librarian Stephanie Gerding frequently update this blog with new and ongoing grant opportunities. You can sign up to get daily or automatic emails when a new library grant opportunity is posted.

Scholastic – Library Grants
https://www.scholastic.com/librarians/programs/grants.htm

Scholastic's grant aggregator is focused specifically on library grants, on one-time or ongoing library grants and includes both grants with set application deadlines and ongoing funding opportunities.

Sources of Grants for Indiana Libraries (2023)

Library Name	Grant(s) received
ADAMS PUBLIC LIBRARY SYSTEM	Star Net - 2000 eclipse glasses; Adams County Cares for summer non-resident cards for students; United Way of Adams County - 1000 Books Kindergarten; ARPA through Adams County for a delivery vehicle; local bank for outreach Amish schools.
ALLEN COUNTY PUBLIC LIBRARY	AWS Foundation for upgrades and enhancements to the equipment in the Audio Reading Service department; an ARPA grant through the City of Fort Wayne for maker equipment
ARGOS PUBLIC LIBRARY	ALA Libraries Transforming Communities grant - making rural communities more accessible
ATTICA PUBLIC LIBRARY	Attica Community Foundation - grants for programs and a play touch table
AURORA PUBLIC LIBRARY DISTRICT	Dearborn County Community Foundation
BARTHOLOMEW COUNTY PUBLIC LIBRARY	Federal Communications Commission - Emergency Connectivity Fund
BATESVILLE MEMORIAL PUBLIC LIBRARY	Ripley County Community Foundation - to start a coding club; Indiana Humanities - One State/One Story
BEDFORD PUBLIC LIBRARY	Indiana Arts Commission for a Culture Crawl event.
BELL MEMORIAL PUBLIC LIBRARY	Not really a grant, but we receive about $14,000 per year from the Kosciusko County Community Foundation from funds specified in the final wills and testaments from former community members.
BENTON COUNTY PUBLIC LIBRARY	Benton County Community Foundation - for a seed library.
BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY	Greene County Foundation - Fixing the Façade of the Building.
BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY	Benton Community Foundation - flag pole replacement
BROOK-IROQUOIS-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Jasper Newton Foundation for a Library of Things expansion
BROWN COUNTY PUBLIC LIBRARY	PLA Digital Literacy Grant; Traditional Arts Indiana Grant; Indiana Humanities Authors Grant
CAMDEN-JACKSON TOWNSHIP PUBLIC LIBRARY	Indiana Humanities Grant
CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY	Indiana Arts Council for the Summer Reading Program
CLINTON PUBLIC LIBRARY	Giacoletto Foundation

COVINGTON-VEEDERSBURG PUBLIC LIBRARY	Western Indiana Community Foundation - improvements/creativity zone
CRAWFORDSVILLE DISTRICT PUBLIC LIBRARY	Montgomery County Community Foundation - a mobile laptop lab for technology classes and hotspots/Chromebooks to circulate; Walmart - winter reading program; MIBOR - frames for a story walk; Indiana Humanities grant
CROWN POINT COMMUNITY PUBLIC LIBRARY	Crown Point Community Foundation for STEAM circulating kits
DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	ALA - Digital Literacy
DELPHI PUBLIC LIBRARY	Indiana Humanities - book discussion and author visits
DUNKIRK PUBLIC LIBRARY	Betty Gaunt Foundation - library construction
EARL PARK-RICHLAND TOWNSHIP PUBLIC LIBRARY	Benton Community Foundation - sign for library events
EAST CHICAGO PUBLIC LIBRARY	Foundations of East Chicago - programming
ECKHART PUBLIC LIBRARY	Community Foundation DeKalb County - enhancing 1000 Books Before Kindergarten; Eckhart Library Foundation, for repair and maintenance of library facilities
ELKHART PUBLIC LIBRARY	Community Foundation of Elkhart County - Riverwalk engagement activities; Friends of EPL--multiple grants for costs associated with events and programs
FLORA-MONROE TOWNSHIP PUBLIC LIBRARY	The Arts Federation ARP grant and arts support grant - to run a summer art program for all ages
FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY	Toyota of Gibson County - technology and furnishings in our STEM area
FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY	Pulaski County Community Foundation for Summer Reading Program; Carroll White REMC for Winter Reading Program
FRANKFORT COMMUNITY PUBLIC LIBRARY-CLINTON CO CONTRACTUAL PUBLIC LIBRARY	United Way for Dolly Parton Library and Literacy
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT	Franklin County Community Foundation -- children's programs
FULTON COUNTY PUBLIC LIBRARY	Fulton County Community Foundation - Imagination Library; Women's Giving Circle - Imagination Library
GOSHEN PUBLIC LIBRARY	Indiana Humanities for a bilingual outreach story time that included bilingual book giveaways; Crossroads United Way to support our annual summer reading outreach book giveaway
GREENSBURG-DECATUR COUNTY CONTRACTUAL PUBLIC LIBRARY	Honda Manufacturing – children's programming (mainly summer reading)
GREENWOOD PUBLIC LIBRARY	Johnson County Community Foundation – early literacy

HAMILTON EAST PUBLIC LIBRARY	Hamilton County Historical Society - Bicentennial programming
HAMILTON NORTH PUBLIC LIBRARY	Hamilton County Bicentennial Committee grant -- to support/sponsor programs/services celebrating the bicentennial and Hamilton County History
HARRISON COUNTY PUBLIC LIBRARY	Emergency Connectivity Fund grant - to Close the Homework Gap from the Federal Communications Commission
HUNTINGTON CITY-TOWNSHIP PUBLIC LIBRARY	ALA - accessibility planning
HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY	Town of Zionsville; Community Foundation of Boone County; Purdue IEEE
INDIANAPOLIS PUBLIC LIBRARY	Emergency Connectivity Fund - Device Lending; Via IndyPL Foundation: Early Learning Indiana - early literacy programming; Indianapolis Public Transportation Foundation - bus pass, vulnerable populations; Central Indiana Community Foundation- programs
JASPER COUNTY PUBLIC LIBRARY	REMC grant for Summer Reading prizes; Women's Giving Circle grant for LEGOs
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY	Community Foundation of Southern Indiana - accessible computer and memory kits for people and family members of people with dementia
JOHNSON COUNTY PUBLIC LIBRARY	Early Learning Indiana supported by the Lilly Endowment to support early education in babies and toddlers; Branigin Foundation to help upgrade the early childhood learning space; Indiana Arts Commission for Native Voices programming; IN-MAC to support the robotics learning lab
KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY	Arrowhead County Resource Conservation and Development - bat conservation; Community Foundation - summer reading material
KNIGHTSTOWN PUBLIC LIBRARY	Henry County Community Foundation; Tri Kappa Alpha Zeta chapter
KNOX COUNTY PUBLIC LIBRARY	Heritage Support Grant from the Indiana Historical Society; SNAP Ed grant from the Indiana Department of Health
KOKOMO-HOWARD COUNTY PUBLIC LIBRARY	Indiana Humanities – Genealogy and Local History Dept; ALA - Americans and the Holocaust exhibit; National Yiddish Book Center - Stories of Exile; Indiana Humanities - African American Genealogy workshop; Howard County Community Foundation - GrantSelect database
LA PORTE COUNTY PUBLIC LIBRARY	Howmet Foundation for support of Dolly Parton's Imagination Library; Howmet Foundation for the purchase of new equipment for our makerspace; Unity Foundation for support of Dolly Parton's Imagination Library
LAKE COUNTY PUBLIC LIBRARY	Star Net grant; Writing Workshop grant from Indiana Humanities; Advancing Racial Equity Speaker Bureau grant

	from Indiana Humanities; The One State, One Story grant from Indiana Humanities
LIGONIER PUBLIC LIBRARY	Amelia Frehse grant - purchasing sensory items
LINCOLN HERITAGE PUBLIC LIBRARY	CenterPoint - Summer Reading; Dollar General - Summer Reading
MARION PUBLIC LIBRARY	Indiana Historical Society grant to our museum for restoration of some documents
MELTON PUBLIC LIBRARY	Orange County Community Foundation - programming
MIDDLEBURY COMMUNITY PUBLIC LIBRARY	Penguin Random House - adult book club for mentally challenged
MITCHELL COMMUNITY PUBLIC LIBRARY	Lawrence County Community Foundation - children's services improvements
MONROE COUNTY PUBLIC LIBRARY	Wahl Family Trust Grant: mobility aids; Psi Iota Xi grant - circulating ukeleles
MORRISSON-REEVES LIBRARY	Indiana Humanities Grant for One World, One Plate program
MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY	Schaefer Foundation - restoration Phase 1 at Carnegie Library; 21st Century Community Learning Centers Cohort 10 - Great Achievers afterschool program; Ball Brothers Foundation - music stage purchase; 8/twelve Coalition grant - Maring-Hunt Annual Scarecrow Festival
NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY	Indiana Humanities - collection development; Samtec Cares grant to build an Audio/Visual MakerSpace Lab at Carnegie Center for Art & History branch
NEW HARMONY WORKINGMEN'S INSTITUTE	Posey County Community Foundation - program development
NOBLE COUNTY PUBLIC LIBRARY	Rural Technology Fund for STEM programming
NORTH JUDSON-WAYNE TOWNSHIP PUBLIC LIBRARY	Starke County Community Foundation - restoration of historic documents; Starke County Community Foundation - Story Walk board installation
NORTH MANCHESTER PUBLIC LIBRARY	Science Kits for Public Libraries - Science Kit library; Good Deeds grant application - arts programming; POET Community Grant - tower garden
OAKLAND CITY-COLUMBIA TOWNSHIP PUBLIC LIBRARY	STEMtales was a stipend for participating in the program; Liberty Bank for a financial kids book club; Oklahoma State University stipend for water program participation; and Gibson County Community Foundation for Play to Learn book/game kits
ODON WINKELPLECK PUBLIC LIBRARY	Grants from the REMC Operation Roundup and Daviess County Community Foundation to add a server and ePrint software; United Way of Davess County to put a story trail in the local park; Daviess County Community Foundation for SRP books

OHIO COUNTY PUBLIC LIBRARY	Rising Sun Regional Foundation for new public computers; Ohio County Community Foundation grant for program supplies; American Red Heart Association for seeds for our public seed library
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY	Orange County Community Foundation for a television and summer reading program; Orange County Youth Council for a laptop; Orange County REMC Round-Up for the summer reading program
OWEN COUNTY PUBLIC LIBRARY	Owen County Community Foundation for use of Youth Services Department; in support of our Adult Education Center we receive grants from Monroe County Public Schools; a federal reimbursement
PAOLI PUBLIC LIBRARY	Orange County Community Foundation - Genealogy Room improvements
PARKE COUNTY PUBLIC LIBRARY	Parke County Community Foundation for updates to the Teen Space
PEABODY PUBLIC LIBRARY	Whitley County Master Gardeners - raised garden beds for programing; Indiana Humanities - author visit; ALA Libraries Transforming Communities grant - accessibility and technology; Indiana Arts Commission (AOS/APS grant) - community art shows
PERRY COUNTY PUBLIC LIBRARY	Community Foundation - local newspaper and yearbook archive; United Way of Perry County - STEM walls and children's furniture; Bookmobile grant - bookmobile materials
PERU PUBLIC LIBRARY	Northern Indiana Community Foundation - children's programming; Psi Iota Xi Sorority - children's books
PIKE COUNTY PUBLIC LIBRARY	Indiana Arts grant to offer arts workshops; Community Foundation grant to add a music garden, ALA Digital Literacy Grant to teach digital concepts to seniors
PLAINFIELD-GUILFORD TOWNSHIP PUBLIC LIBRARY	Indiana Humanities, Hendricks County Community Foundation - programs
PORTER COUNTY PUBLIC LIBRARY SYSTEM	Porter County Community Foundation - support for library garden design
PRINCETON PUBLIC LIBRARY	Gibson County Community Foundation - build three free little libraries, one blessing box, and one small fridge to house items grown from our garden towers
PULASKI COUNTY PUBLIC LIBRARY	ALA Libraries Transforming Communities grant
REMINGTON-CARPENTER TOWNSHIP PUBLIC LIBRARY	Jasper County REMC for English as a Second Language class; Remington Woman's Giving Circle for programs; Jasper Foundation for a storage shed
ROANN-PAW PAW TOWNSHIP PUBLIC LIBRARY	Community Foundation of Wabash County for a new sign
SCOTT COUNTY PUBLIC LIBRARY	Community Foundation Youth Grant Committee for summer reading program

SHELBY COUNTY PUBLIC LIBRARY	Wortman Family Foundation (Blue River Community Foundation) for Library of Things/Beanstack; Northeastern Hometown Community Fund (Blue River Community Foundation) for Storywalk
SHOALS PUBLIC LIBRARY	Dollar General Foundation - Summer Reading
SOUTH WHITLEY COMMUNITY PUBLIC LIBRARY	Whitley County Community Foundation (multiple) - Lighting update and unrestricted
SPENCER COUNTY PUBLIC LIBRARY	Spencer County Parks Board and the Spencer County Community Foundation - Storywalk at our Hatfield branch
ST JOSEPH COUNTY PUBLIC LIBRARY	Pokagon Fund - Summer Reading Club; Muessel Ellison Memorial Trust Fund Foundation - author talk; ACP Navigator/Affordable Connectivity Program – sign-up assistance
STARKE COUNTY PUBLIC LIBRARY SYSTEM	Tri-Kappa--Summer Reading Kick Off program
SULLIVAN COUNTY PUBLIC LIBRARY	Wabash Valley Community Foundation - purchase of archival and preservation materials for the history museum
SWITZERLAND COUNTY PUBLIC LIBRARY	Community Foundation of Switzerland County; Vevay-Switzerland County Foundation
TIPTON COUNTY PUBLIC LIBRARY	Northern Indiana Computer Consortium for Libraries (NICCL) 2023 Technical Improvement grant - the grant purpose is to provide hardware, software or other tangible items to improve the member library's technology infrastructure
UNION COUNTY PUBLIC LIBRARY	Union County Foundation - supporting summer reading and library programs
UPLAND PUBLIC LIBRARY	IEEE Foundation Region 4 for STEM kits for circulation
VERMILLION COUNTY PUBLIC LIBRARY	International Paper Newport Mill - support SRP performer fees
VERNON TOWNSHIP PUBLIC LIBRARY	Hancock County Community Foundation - ENL classes
VIGO COUNTY PUBLIC LIBRARY	ASTC If/Then Gender Equity Engagement grant; Wabash Valley Community Foundation - Creating a Better Tomorrow; United Way - Neighborhood Improvement Project; Wabash Valley Community Foundation - Impact grant
WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY	ALA and ARSL Accessibility Grant
WARREN PUBLIC LIBRARY	Huntington County Community Foundation Make a Difference Grant - modernization for elevator lift
WASHINGTON CARNEGIE PUBLIC LIBRARY	Daviess County Community Foundation - eclipse
WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY	James Foundation - program snacks; Community Foundation - community room furniture upgrade

WELLS COUNTY PUBLIC LIBRARY	Wells County Foundation -Wabash Endowment Fund - teen programming
WEST LAFAYETTE PUBLIC LIBRARY	Indiana Arts Commission – arts programming
WESTFIELD-WASHINGTON PUBLIC LIBRARY	Emergency Connectivity Grant - Universal Service Fund - Hotspot Data Service from Verizon for 10 hotspots; Betty Overman Westfield Washington Public Library Endowment Fund - Hamilton County Community Foundation for purchase of books for the SRP incentives
WHITING PUBLIC LIBRARY	Institute of Electrical and Electronics Engineers (IEEE) – STEM grant
WILLARD LIBRARY OF EVANSVILLE	Landmarks Indiana - to perform a facilities study

Grant Writing Tips

1. Ask for advice. Start on the application well before the deadline. Solicit help from the granting organization program officer. Ask colleagues to review the application and offer suggestions.
2. Identify projects that would be of benefit to your organization before looking for grants. Ways to do this include conducting a meeting of stakeholders to brainstorm for ideas, creating a file of ideas submitted by staff and patrons, and soliciting ideas from the public. Determine what ideas would be most suitable for grant funding. Be ready when funding opportunities arise instead of reacting to announcements of available grants.
3. Locate grantmaking organizations with goals that match your project. Using the various tools listed above, identify grantors who fund projects similar to your proposed project.
4. Research the grant opportunity. Make sure your library is eligible. Read the guidelines to determine if the project fits with the mission of the granting organization and if there are any restrictions that may prohibit you from accepting the funds. Learn about previous grants awarded by the organization. Determine the funding limits and whether the amount of money being offered will realistically cover the costs for your project.
5. Follow the instructions provided by the grantmaker. Check deadlines. Answer all the questions and include all the necessary parts of the proposal or application when submitting it. If any part of the application is confusing, contact the grant program officer for help.
6. Don't give up if an application isn't funded. If possible, ask for feedback as to why your grant application was denied. Ask about any opportunities for resubmitting the grant. Consider other funding sources.
7. Avoid two common mistakes often made by new applicants. One is including too little detail about the proposed project and giving insufficient justification for the significance of the need. The other is proposing more work than can be reasonably done during the grant period.
8. Think like a reviewer. One of the best ways to learn how to write a grant is to participate on a grant review committee. Organizations that offer publicly funded grants are often looking for individuals willing to assist in grant review.

Sources of Grant Writing Classes & Workshops

This list is for informational use and does not imply endorsement of any kind.

Colleges/Universities

Indiana University regularly offers a course on grant writing. Please contact the School of Information and Library Science for more information. http://ils.indiana.edu

Professional Organizations

The Lilly Family School of Philanthropy at Indiana University
https://philanthropy.indianapolis.iu.edu/professional-development/index.html
offers professional development centered on fundraising. The Fund Raising School offers courses such as "Proposal Writing and Grant Management" for a fee; courses can be taken online or in-person.

Candid Learning
https://learning.candid.org/training/
Candid (formerly Foundation Center) offers a variety of webinars and training courses on fundraising and proposal writing. Once you select a format (live, on-demand), you can filter for free classes.

LYRASIS
https://www.lyrasis.org/services/Pages/Classes.aspx
LYRASIS sometimes offers classes on grant writing. Past classes have included Grant Writing for Digitization and Preservation Projects and Grant Writing Secrets for Librarians. The site allows you to filter for free classes.

Grant Writing Resources

The Indiana State Library has numerous grant writing resources in their collection. Here is a sampling of what is available.

The ALA book of library grant money. Chicago: ALA, 2014.

The Art and science of grant writing. Center for Faith-Based and Community Initiatives (United States. Dept of Housing and Urban Development), 2006.

Barbato, Joseph and Danielle S. Furlich. *Writing for a good cause: the complete guide to crafting proposals and other persuasive pieces for nonprofits.* NY: Simon & Schuster, 2000.

Bauer, David G. *The "How to" grants manual: successful grantseeking techniques for obtaining public and private grants.* Westport, CT: Greenwood Publishing Group, 2007. [Available online in the INSPIRE eBook Collection.](#)

Carlson, Mim. *Winning grants step by step: the complete workbook for planning, developing, writing, successful proposals.* 2nd edition. San Francisco: Jossey-Bass, 2002.

Clarke, Cheryl. *Storytelling for grantseekers: the guide to creative nonprofit fundraising*. San Francisco: Jossey-Bass. 2001.

Coley, Soraya M. *Proposal writing: effective grantsmanship.* 3rd ed., Thousand Oaks, CA: Sage Publications, 2000.

Directory of Indiana grantmakers. Indianapolis, Indiana: Grantmakers Alliance, 2006.

Geever, Jane C. *The Foundation Center's guide to proposal writing*. NY: Foundation Center, 1997.

Hall-Ellis, Sylvia D. *Grants for school libraries*. Westport, Conn.: Libraries Unlimited, 2003.

Hall-Ellis, Sylvia D., et. al. *Librarian's handbook for seeking, writing, and managing grants*. Westport, Conn.: Libraries Unlimited, 2011.

Karsh, Ellen and Arlen Sue Fox. *The only grant-writing book you'll ever need*. New York: Carroll & Graf; [Berkeley, Calif.] : Distributed by Publishers Group West, 2003.

Kreiser, Maria. Library of Congress. *How to develop and write a grant proposal.* RL32159. Washington, D.C.: Congressional Research Service, 2018. Web.

MacKellar, Pamela H. and Stephanie K. Gerding. *Winning grants: a how-to-do-it manual for librarians with multimedia tutorials and grant development tools.* NY:Neal-Schuman, 2010.

Marshall, Maria I., Aaron Johnson, and Jean Fulton. *Writing a successful grant proposal*. Purdue University Cooperative Extension Service, 2006.

Maxwell, Nancy Kalikow. *Grant money through collaborative partnerships.* Chicago: ALA, 2012.

Staines, Gail M. *Go get that grant! : a practical guide for libraries and nonprofit organizations*. Scarecrow Press, 2011.

Wason, Sara D. *Webster's new world grant writing handbook*. Wiley, 2004.

Weinstein, Stanley. *The complete guide to fundraising management*. NY: J. Wiley, 2002.

Ziarnik, Natalie Reif. *School & public libraries: developing the natural alliance*. Chicago: ALA, 2003.

Online Resources

Shaping Outcomes – Online course in Outcomes Based Evaluation
https://shapingoutcomes.org/

This course was developed through a cooperative agreement between the Institute of Museum and Library Services (IMLS) and Indiana University-Purdue University Indianapolis (IUPUI). It is a particularly helpful resource in preparing an LSTA or IMLS grant application.

GrantStation Pathfinder
https://grantstation.com/public-resources/the-pathfinder

While a paid membership is required for full-access to GrantStation's resources, non-members can access an abundance of information on grant-writing, grant management, budget and matching funds, data sources for compelling statistics to show needs, and other grant-related topics.

Chapter 16

Funding a Library Building Project

A library building project does not have to be a painful experience. There will be anxious moments in every project, such as the minutes before construction bids are opened. There will also be times when it appears that the legal process takes forever to complete. But with proper planning, good and open communication and the assistance of qualified, experienced professionals, the process and the end result can be very rewarding.

TYPES OF BONDS

There are two types of bonds that libraries can use to fund a building project:

a. General obligation bonds, and
b. Lease financings (a.k.a. Building Corporation or Holding Corporation bonds)

I.C. 6-1.1-17-20.5 requires that before any debt (whether general obligation bonds, leases or refundings) can be issued by a non-elected library board, the library must obtain the approval of a specific elected entity. *(IC 6-1.1-17-20.5)*

This approving body will either be the county council or the city/town council depending on the library district. If the library district is coterminous with a city or town or was originally created by a city or town, then the approving entity will likely be the city or town council. However, if the library district expands beyond the city or town or the library was originally created by a township or the county, then the approving entity will likely be the county council. The library should discuss the appropriate approving entity with bond counsel, especially if more than 50% of the parcels of real estate in the library district are located outside of the city or town limits. Note that the approving entity for bond approval purposes may be different than for budget or operating balance purposes.

This approval must be obtained prior to issuing the bonds; however, the timing of this approval

is otherwise up to the library. It is a political decision whether the Board requests this approval before or after the petition remonstrance process or referendum, if applicable. Discuss this issue with your library counsel and bond counsel.

General obligation bonds

Under the Indiana Constitution, the aggregate principal amount of a library district's General Obligation Bonds is limited to one third (1/3) of two percent (2%) of the net assessed valuation of the library taxing district.

Lease financings

With a lease financing, a separate not-for-profit corporation is formed using patrons in your community. This building corporation or holding corporation purchases all or a portion of the library building and leases the facility back to the library district for a predetermined number of years, which must be 20 years or less. The library district levies a debt service tax to make the lease rental payments. The building corporation issues bonds to finance the construction or renovation of the library building and uses the lease rental payments to make principal and interest payments to the bondholders. Once the bonds are paid off, the building corporation transfers title to the facility back to the library.

Many libraries in Indiana use this method of lease financing, particularly for higher cost construction or renovation projects. Lease financings allow for a library building project to exceed the maximum constitutional debt limitation placed on the general obligation bonds. In library districts where the net assessed valuation, and therefore the general obligation bond capacity, is not sufficiently high enough for the library to use only general obligation bonds to fund a project, the library would need to use the lease financing method of obtaining bonds.

TAXPAYER/VOTER OPPOSITION ABILITY AND PROCESS

A.   Outline of Procedures for the Preliminary Determination Process for Financing a Controlled Project

1.   Controlled Project (IC 6-1.1-20-1.1):

A controlled project is defined as a construction project for which the total project cost is at least $1,000,000 and exceeds the lesser of: i) 1% of the total gross assessed valuation of the library district or ii) an amount equal to the result of the assessed value growth quotient (AVGQ) for the year multiplied by the amount for the preceding calendar

year. The threshold amount is published by DLGF in the Indiana Register not more than sixty (60) days after the agency releases the growth quotient for the ensuing year. The controlled project definition applies to a project if some portion of the project is financed by general obligation bonds or a lease financing.

If the project is non-controlled because it does not meet the above test, no other process is required which permits taxpayers or voters to stop the project through a petition/remonstrance or referendum process. The library will still need to follow the lease financing or general obligation bond process, as applicable.

For example, for a project in 2023, the threshold described above is $6,106,216. If a library district has a gross assessed valuation of between $100,000,000 and $610,621,679, the library maximum threshold for a non-controlled project would be 1% of the library's gross assessed valuation. If the library's assessed valuation is greater than $610,621,679, then as long as the total cost of the project does not exceed $6,106,216, the project is non-controlled.

Under current law, the non-controlled threshold will change each year based on the Maximum Levy Growth Quotient (MLGQ). In 2024, the thresholds will grow by 4.00% (which is the MLGQ) to $6,350,465.

It should also be noted that the General Assembly enacted HEA 1499 in 2023, which includes additional analysis to determine the thresholds for political subdivisions, including Library districts, if its total debt service tax rate is greater than $0.40. Consult with bond counsel to determine if these new restrictions apply to your Library.

2. **Petition/Remonstrance Process (IC 6-1.1-20-3.1):**

If the library's Controlled Project is <u>equal to or less</u> than the lesser of (a) 1% of the total gross assessed valuation of the library district or (b) an amount equal to the result of the AVGQ for the year multiplied by the threshold amount for the preceding calendar year (the threshold amount is published by DLGF in the Indiana Register not more than sixty (60) days after the agency released the AVGQ for the ensuing year), then the library will need to follow the process which permits the taxpayers or voters to request the petition/remonstrance process.

The following steps should be followed if the petition/remonstrance process applies to the Controlled Project:

a. Publish and mail notice of two hearings on a preliminary determination to issue bonds. IC 6-1.1-20-3.1 *(10 day notice)*
b. Meeting of Board of Trustees to hold two hearings and adopt resolution making a preliminary determination to issue bonds or enter into a lease, as applicable. *(Note that*

this resolution establishes the maximum financing terms.)

c. Publish and mail notice of preliminary determination to issue bonds. IC 6-1.1-20-3.1 and IC 5-3-1 *(Begins 30 day application period in which the lesser of [A] 500 voters and taxpayers or [B] 5% of registered voters may request that the petition/remonstrance process apply to the project.)*

d. If a petition requesting petition/remonstrance process is filed, proceed with next step; if not, skip to steps for general obligation bonds or leases, as applicable.

e. Certification by the Voter Registration Office/County Auditor of the number of signers *(must have at least 525 signers that are registered voters or taxpayers to force a petition/remonstrance race)* requesting application of the petition/remonstrance process who are owners of real property or voters within the library district. IC 6-1.1-20-3.1

f. Publish and mail notice of the applicability of the petition/ remonstrance process. IC 6-1.1-20-3.2 *(Publication date determines timing of race.)*

g. Race period occurs beginning from the 30ᵗʰ day ending on the 60ᵗʰ day *(a thirty day period)* after the notice of application is published, during which taxpayers and voters circulate petitions in favor of bonds and remonstrances against bonds *(simultaneously). (Whichever side gets the most valid signatures of taxpayers and voters wins.)*

h. Certification by the Voter Registration Office/County Auditor of the number of signers of each who are owners of real property or voters within the library district. If the Library wins, it moves on to general obligation bond or lease steps, as applicable. If the Library loses, it may not hold a new preliminary determination hearing for one year on a substantially similar project.

3. <u>**Referendum Process (IC 6-1.1-20-3.5)**</u>:

If the library's Controlled Project <u>exceeds</u> the lesser of (a) 1% of the total gross assessed valuation of the library district or (b) the threshold amount equal to the result of the AVGQ for the year multiplied by the threshold amount for the preceding calendar year (the threshold amount is published by DLGF in the Indiana Register not more than sixty (60) days after the agency releases the AVGQ for the ensuing year), then the library will need to follow the process which permits the taxpayers or voters to request the referendum process.

The following steps should be followed if the referendum process applies to the Controlled Project:

a. Publish and mail notice of two hearings on a preliminary determination to issue bonds. IC 6-1.1-20-3.5 *(10 day notice)*

b. Meeting of Board of Trustees to hold two hearings and adopt resolution making a preliminary determination to issue bonds or enter into a lease, as applicable. *(Note that this resolution establishes the maximum financing terms).*

c. Publish and mail notice of preliminary determination to issue bonds. IC 6-1.1-20-3.5 and IC 5-3-1 *(Begins 30 days application period in which the lesser of [A] 500 voters and taxpayers or [B] 5% of registered voters may request that the referendum apply to the project.)*

d. If a petition requesting referendum process is filed, proceed with next step; if not, skip to steps for general obligation bonds or leases, as applicable.

e. Certification by the Voter Registration Office/County Auditor of the number of signers requesting application of referendum who are owners of real property or voters within the library district. IC 6-1.1-20-3.5 *(The lesser of 500 property tax owners or voters or 5% of the voters filing a petition can force a referendum.)*

f. Library files with the County Auditor and the Voter Registration Office certification and request for the referendum.

g. County Auditor certifies the question to the County Election Board, which either puts the question on the ballot of a general, municipal or primary election or schedules a special election as requested by the Library and dictated by the timing of the next scheduled election.

h. The project is placed on the ballot of a scheduled election if the question is certified by the Auditor seventy-four (74) days before a primary election or August 1 before the general or municipal election. Otherwise the question will be placed on the ballot of a special election. The certification must occur not later than seventy-four (74) days before a special election to be held in May, or August 1 if the special election is to be held in November.

i. Certification of the election results. If the Library wins, it moves on to general obligation bond or lease steps, as applicable. If the Library loses, it may not hold a new preliminary determination hearing for one year on a substantially similar project.

2024 TABLE OF THRESHOLDS TO DETERMINE VOTER/TAXPAYER PROCESS		
Non-Controlled (No formal power to oppose)	Subject to possible Petition – Remonstrance Process	Subject to possible Referendum Process
If total cost is lesser of:	More than the Non-controlled threshold up to the lesser of:	More than the lesser of:
i) $6,350,465* or	i) $19,051,396.40* or	i) $19,051,396.40* or
ii) 1% gross AV but not less than $1,000,000	ii) 1% of gross AV	ii) 1% of gross AV

* Will change each year based on growth quotient. These thresholds are for 2024.   HEA 1499 may apply to Libraries with a total debt service tax rate above $0.40.   Consult with bond counsel to determine if these new restrictions apply to your Library.

OUTLINE OF PROCEURES

B. Outline of Procedures for the Issuance of Library General Obligation Bonds

If the library's project is a Controlled Project, then the library should have completed the petition/remonstrance or referendum process as outlined above before proceeding with the general obligation bond steps.

Remember that a Library must obtain the approval of the County Council or City/Town Council prior to issuing bonds (IC *6-1.1-17-20.5)*. This step should be completed at the point most strategically advantageous for the library.   Discuss timing with bond counsel.

1. Meeting of Board of Trustees to adopt the bond resolution and reimbursement resolution. IC 6-1.1-20-9
2. Post and Publish notice of determination. (Publish twice, one week apart; and post in three locations within the library district.)
3. Publish notice of hearing on appropriation of bond proceeds. (Publish twice, one week apart; first publication at least 10 days prior to hearing.)
4. Meeting of Board of Trustees to hold hearing on appropriation of bond proceeds and adopt appropriation resolution and final bond resolution. IC 6-1.1-18-5
5. A copy of the additional appropriation proceedings uploaded to the Department of Government Finance through Gateway.
6. Publication of the bond sale notice in accordance with IC 5-1-11 and 5-3-1 (if required by bond counsel).   If the bonds are to be rated, the rating should be applied for by this time, as recommended by municipal advisor.
7. If the bond issue is over $1,000,000, an official statement may be prepared to distribute to the potential purchasers.   There should be a due diligence conference call of the bond team to discuss the official statement.
8. Meeting of Bid Committee or Board of Trustees to receive and award the bids for the bonds. The dealers who bid on bonds recommend that the bond sale be scheduled near the middle of the day on a Tuesday, Wednesday or Thursday which is not a day before or after a holiday.
9. Bond counsel prepares final transcript certificates and bonds. Submit transcript items to bond counsel for approval. Check with registrar and paying agent, bond counsel and purchaser to determine when bonds will be ready for delivery. Schedule delivery of bonds with purchaser, bond counsel and registrar and paying agent.
10. Delivery of and payment for bonds – the closing.

C.   General Obligation Bonds for Controlled Project Proposed Timetable - Petition/Remonstrance Process
IF PETITION/REMONSTRANCE RACE APPLIES TO PROJECT

Day 1   Publish and mail notice of preliminary determination hearings

Day 11   Board of Trustees meeting to hold first preliminary determination hearing

Day 12   Board of Trustees meeting to hold second preliminary determination hearing and adopt preliminary determination resolution, preliminary bond resolution and reimbursement resolution

Day 13   Publish and mail notice of preliminary determination to issue bonds

Day 43   End of application period – Petition for application of petition and remonstrance process is filed with Voter Registration Office/County Auditor

Day 58   Voter Registration Office/Auditor files certificate with Board of Trustees certifying petition requesting application of petition and remonstrance process

Day 59   Publish and mail notice of applicability of petition and remonstrance process

Day 88   Voter Registration Office issues petition and remonstrance forms - beginning of petition and remonstrance circulation

Day 119   End of petition and remonstrance period file petitions and remonstrances with Voter Registration Office/County Auditor

Day 134   Voter Registration Office/Auditor certifies taxpayer signatures on petitions and remonstrances to Board of Trustees

Day 135   Board of Trustees meeting to receive Auditor's certificate with petitions and remonstrances; if petition in favor wins, adopt final bond resolution

Day 136   Publish notice of additional appropriation hearing for City/Town Council or County Council meeting

Day 136   Publish notice of additional appropriation hearing for Library Board of Trustees meeting

Day 146   City/Town Council or County Council meeting to approve bond issue

Day 147   Board of Trustees meeting to hold hearing on additional appropriation

Day 150   Post and publish notice of determination to issue bonds *(first publication)*

Day 157   Publish notice of determination to issue bonds *(second publication)*

Day 157   Publish bond sale notice *(first publication)*

Day 164   Publish bond sale notice *(second publication)*

Day 171   Bond sale

Day 191   Closing – deliver bonds and receive money

D. General Obligation Bonds for Controlled Project Proposed Timetable - Referendum Process Applies
IF REFERENDUM APPLIES TO PROJECT

Day 1	Publish and mail notice of preliminary determination hearings
Day 11	Board of Trustees meeting to hold first preliminary determination hearing
Day 12	Board of Trustees meeting to hold second preliminary determination hearing and adopt preliminary determination resolution, preliminary bond resolution and reimbursement resolution
Day 13	Publish and mail notice of preliminary determination to issue bonds
Day 43	End of application period – Petition for application for referendum is filed with Voter Registration Office/County Auditor
Day 58	Voter Registration Office/Auditor files certificate with Board of Trustees certifying petition requesting application of referendum
Day 65	Library files Certification of Voter Registration Office and letter requesting question be placed on ballot with County Auditor
Day 79	County Auditor certifies question to County Election Board
Day 109	County Election Board places question on ballot of next scheduled election, or if no scheduled election within next six months, special election scheduled. Special election to occur no sooner than 90 days nor later than 120 days after Auditor certifies the question
Day 200	Election
Day 207	Board of Trustees meeting to receive election results; if win, adopt final bond resolution
Day 208	Post, and publish notice of determination to issue bonds *(first publication)*
Day 210	Publish notice of additional appropriation hearing at City/Town Council or County Council meeting
Day 210	Publish notice of additional appropriation hearing at Library Board of Trustees meeting
Day 215	Publish notice of determination to issue bonds *(second publication)*
Day 220	City/Town Council or County Council meeting to approve bond issue
Day 221	Board of Trustees meeting to hold hearing on additional appropriation
Day 224	Publish bond sale notice
Day 238	Bond sale Day
Day 252	Closing – deliver bonds and receive money

E. General Obligation Bonds for Controlled Project Proposed Timetable

IF NO REQUEST FOR APPLICATION OF PETITION & REMONSTRANCE or REFERENDUM PROCESS

Day 1	Publish and mail notice of preliminary determination hearing
Day 11	Board of Trustees meeting to hold first preliminary determination
Day 12	Board of Trustees meeting to hold second preliminary determination hearing and adopt preliminary determination resolution and reimbursement resolution
Day 13	Publish and mail notice of preliminary determination to issue bonds
Day 43	End of period to request application of petition and remonstrance process
Day 44	Publish notice of additional appropriation hearing for City/Town Council or County Council meeting
Day 44	Publish notice of additional appropriation hearing for Library Board of Trustees meeting
Day 54	City/Town Council or County Council meeting to approve bond issue
Day 55	Board of Trustees meeting to hold hearing on additional appropriation and adopt final bond resolution
Day 56	Post and publish notice of determination to issue bonds *(first publication)*
Day 63	Publish notice of determination to issue bonds *(second publication)*
Day 63	Publish bond sale notice
Day 77	Bond sale
Day 97	Closing – deliver bonds and receive money

F. General Obligation Bonds for Non-controlled Project Proposed Timetable

Day 1	Board of Trustees meeting to adopt bond resolution and reimbursement resolution
Day 2	Publish notice of additional appropriation hearing of City/Town Council or County Council meeting
Day 2	Publish and post notice of determination *(first publication)*
Day 2	Publish notice of additional appropriation hearing at Library Board of Trustees meeting
Day 9	Publish notice of determination *(second publication)*
Day 12	City/Town Council or County Council meeting to approve bond issue
Day 14	Board of Trustees meeting to hold hearing on additional appropriation
Day 15	Publish bond sale notice
Day 29	Bond sale
Day 49	Closing – deliver bonds and receive money

G. Library Lease Financings Under IC 36-1-10 for Controlled Project

Basics

- A library is limited to borrowing directly one-third of its net assessed valuation times two percent. If the cost of the building project and financing will put the library over its debt limitation, a lease financing is used to fund the project.
- The library deeds the real estate on which the building is to be built, or in the case of a renovation project, the building to be improved, to the building corporation.
- The building corporation issues first mortgage bonds to finance the cost of construction.
- The building corporation leases the building to the library.
- The library pays lease rental to the building corporation in an amount which matches the debt service payments on the building corporation's bonds.

Procedures

An architect should be hired and begin to prepare plans and specifications.

The taxpayers have two different mechanisms to oppose projects: the petition/remonstrance process and the referendum process. Which process applies is determined by the size of the project and library's assessed valuation. See discussion above. One or the other applies, but not both.

Petition/remonstrance process

- The board of trustees holds two public hearings following notice and, after meeting, publishes notice of preliminary determination to enter into lease.
- Within 30 days after publication of the notice of determination, more than the lesser of 500 or 5% of owners of real property or voters may petition for application of petition/remonstrance process to project. Discuss with your bond counsel.
- If valid petition is filed, notice that the petition/ remonstrance process has been requested is published and mailed.
- Petitions in favor of project and remonstrances against project are circulated concurrently between 30 and 60 days after publication of notice that petition/remonstrance process has been requested.
- If more taxpayers or voters oppose project than support project, it may not be pursued for one year.

Referendum process

- The board of trustees holds two public hearings following notice and, after meeting, publishes notice of preliminary determination to enter into lease.
- Within 30 days after publication of the notice of determination, more than the lesser of 500 or 5% of owners of real property or voters may petition for application of the referendum. Discuss with bond counsel.
- Election is held; if more voters oppose project than support project, it may not be pursued for one year.
- The library which desires to lease a building must receive a petition signed by 50 or more taxpayers of the library district requesting such lease arrangement.
- The board of trustees should meet to accept the petition and determine, after an investigation, that the library project is needed.
- A not-for-profit corporation should be formed as the building corporation.
  - Board of trustees' members and employees may not serve on the building corporation.
  - Building corporations must abide by the open meeting law.
  - Building corporation members are often people in the community who are supportive of the library and would like to volunteer their time to assist in the financing of the project.
- The working group, which may include the library director, local attorney, financial advisor, bond counsel and architect (and construction manager, if applicable), will meet to develop a proposed budget for the financing.
  - This budget will be used to determine the term, rental payment dates and payment amount for the lease.
  - It is important that all members of the working group are comfortable with the budget because this information will be used by the financial advisor to determine the maximum lease rental amount and term.
- Board of trustees and building corporation approve form of lease and publish notice of hearing on lease.

- Town/City Council or County Council must approve borrowing.
- Board of trustees holds public hearing on lease to receive comments on whether the lease terms are fair and reasonable.
- Preliminary plans and specifications and the proposed lease must be available for inspection prior to the hearing.
- The board of trustees and building corporation execute the lease.
- Publish notice of execution of lease.
- Two professional appraisers prepare a joint appraisal of real estate to be sold to building corporation.
- If real estate was acquired by the library within the last three years, the amount the building corporation pays the library for the real estate may not be less than the original purchase price.
- Publish notice of receipt of construction bids.
- Receive and award construction bids to lowest responsible and responsive bidder.
- Publish bond sale notice (if a competitive sale is used).
- Bond Sale (this may be negotiated with an underwriter if the library chooses).
- Delivery of bonds and money – the closing.
- Bond counsel delivers opinion that lease is a valid obligation and that interest on bonds is tax-exempt.

H. Library Lease Financing Proposed Timetable

** If no request for application of petition & remonstrance process or referendum **

Day 1	Preliminary budget meeting
Day 2	Publish and mail notice of preliminary determination hearing
Day 12	Board of Trustees meeting to hold first preliminary determination hearing
Day 13	Board of Trustees meeting to hold second preliminary determination hearing and adopt preliminary determination resolution and reimbursement resolution
Day 14	Publish and mail notice of preliminary determination to enter into lease
Day 44	End of period to request application of petition and remonstrance process
Day 45-74	Circulate Taxpayers Petition *(if no application of petition and remonstrance process or referendum is filed)* and submit to Auditor for certification
Day 75	Form Building Corporation
Day 76	Building Corporation meeting to approve form of lease
Day 76	Board of Trustees meeting to receive taxpayers' petition, approve form of lease, proceeding under IC 36-1-10 and formation of Building Corporation
Day 77	Post and Publish notice of determination *(first publication)*

Day 77   City/Town Council or County Council meeting to approve borrowing

Day 78   Publish notice of hearing on Lease

Day 81   Publish notice of determination *(second publication)*

Day 111   Board of Trustees meeting to hold hearing on Lease

Day 112   Publish Notice of Execution of Lease

Day 140   Complete appraisal proceedings for sale of real estate

Day 141   Board of Trustees meeting to approve construction documents

Day 142   Publish notice of construction bids *(first publication)*

Day 149   Publish notice of construction bids *(second publication)*

Day 171   Receive construction bids

Day 172   Publish Bond Sale Notice

Day 178   Board of Trustees meeting to award construction bids and assign bids to Building Corporation

Day 178   Building Corporation meeting to approve borrowing and Trust Indenture, to deem Official Statement nearly final and accept assignment of construction bids

Day 185   Bond Sale

Day 199   Closing

Day 200   Commence Construction

I. Library Lease Financing Proposed Timetable – Petition/remonstrance Process

If petition and remonstrance process applies and application petition is filed

Day 1   Preliminary budget meeting

Day 2   Publish and mail notice of preliminary determination hearing

Day 12   Library Board meeting to hold first preliminary determination hearing

Day 13   Library Board meeting to hold second preliminary determination hearing and adopt preliminary determination resolution and reimbursement resolution

Day 14   Publish and mail notice of preliminary determination to enter into Lease

Day 43   Petition for application of petition and remonstrance process is filed with County Auditor

Day 58   Voter Registration Office/Auditor files certificate with Board of Trustees certifying petition requesting application of petition and remonstrance process

Day 60   Publish notice of applicability of petition and remonstrance process

Day 89   Voter Registration Office/Auditor issues petition and remonstrance forms

Day 90   Beginning of petition and remonstrance circulation

Day 120   End of petition and remonstrance period --file petitions and remonstrances with Voter Registration Office/County Auditor

Day 135   Voter Registration Office/Auditor certifies taxpaying/voter signatures on petitions and remonstrances to Board of Trustees

Day 136   Form Building Corporation
Day 137   Board of Trustees meeting to receive Auditor's certificate with the taxpayers petition and remonstrances; if petitioners have greater number, approve form of Lease, proceed under IC 36-1-10 and formation of Building Corporation
Day 137   Building Corporation meeting to approve form of lease
Day 138   Post and Publish notice of determination *(first publication)*
Day 138   City/Town Council or County Council meeting to approve borrowing
Day 139   Publish notice of hearing on Lease
Day 145   Publish notice of determination *(second publication)*
Day 169   Board of Trustees meeting to hold hearing on Lease; execute Lease
Day 173   Publish Notice of Execution of Lease
Day 200   Board of Trustees meeting to approve construction documents
Day 205   Publish notice of construction bids *(first publication)*
Day 212   Publish notice of construction bids *(second publication)*
Day 252   Receive construction bids
Day 253   Complete appraisal proceedings for sale of real estate
Day 259   Board of Trustees meeting to award construction bids and assign bids to Building Corporation
Day 261   Building Corporation meeting to approve borrowing and Trust Indenture, to deem Official Statement nearly final and accept assignment of construction bids
Day 262   Publish bond sale notice
Day 277   Bond Sale
Day 291   Closing
Day 292   Commence Construction

J. Library Lease Financing Proposed Timetable – Referendum
If referendum applies and application petition is filed

Day 1   Preliminary budget meeting
Day 2   Publish and mail notice of preliminary determination hearing
Day 12   Library Board meeting to hold first preliminary determination hearing
Day 13   Library Board meeting to hold second preliminary determination hearing and adopt preliminary determination resolution and reimbursement resolution
Day 14   Publish and mail notice of preliminary determination to enter into Lease
Day 43   Petition for application of referendum is filed with County Auditor
Day 58   Voter Registration Office/Auditor files certificate with Board of Trustees certifying petition requesting referendum
Day 65   Library files Certification of Voter Registration Office and letter requesting question be placed on ballot with County Auditor
Day 79   County Auditor certifies question to County Election Board
Day 109   County Election Board places question on ballot of next scheduled election, or if no scheduled election within next six months, special election scheduled. Special

election to occur no sooner that 90 days nor later than 120 days after Auditor certifies the question

Day 200   Election

Day 207   Form Building Corporation

Day 207   Board of Trustees meeting to receive election results; if win approve form of Lease and formation of Building Corporation

Day 207   Building Corporation meeting to approve form of lease

Day 208   City/Town Council or County Council meeting to approve borrowing

Day 208   Post and publish notice of determination *(first publication)*

Day 210   Publish notice of hearing on Lease

Day 215   Publish notice of determination *(second publication)*

Day 237   Board of Trustees meeting to hold hearing on Lease; Execute Lease

Day 240   Publish Notice of Execution of Lease

Day 267   Board of Trustees meeting to approve construction documents

Day 270   Publish notice of construction bids (first publication)

Day 277   Publish notice of construction bids (second publication)

Day 300   Receive construction bids

Day 300   Complete appraisal proceedings for sale of real estate

Day 307   Board of Trustees meeting to award construction bids and assign bids to Building Corporation

Day 307   Building Corporation meeting to approve borrowing and Trust Indenture, to deem Official Statement nearly final and accept assignment of construction bids

Day 307   Publish bond sale notice

Day 321   Bond Sale

Day 335   Closing

Day 336   Commence Construction

K. The Role of the Building Corporation

A building corporation is formed during a lease financing to assist the library in constructing and financing a project which it could not do alone because of this limitation. In this way the building corporation acts as a conduit. It is important to stress to the members of the building corporation that their role is to assist the library with its building project.

From the building corporation's perspective, there are three major phases to a building project. During the first phase, the members of the building corporation will meet and organize, approve the form of the lease and approve the plans and specifications for the building developed by the architect selected by the library. The library will also approve the plans and specifications and the form of the lease and after a notice period, hold a hearing on the lease.

The second phase is the financing part of the project. The building corporation will meet and approve the issuance of bonds to finance the project, the trust indenture and the official statement, if applicable. The official statement is a document describing the building corporation, the library and the project and is used by the underwriter to market the bonds. During this phase,

the bonds are sold and a closing occurs. At the closing, a transcript of the proceedings of the library and the building corporation with closing certificates is assembled. The bonds are delivered to the underwriter in exchange for payment.

The third phase of the project is the construction of the project. During this phase, the architect and construction manager, if applicable, will typically present contractor invoices for payment to the Board of Library Trustees, who will approve such payment. The invoices are then submitted to the building corporation for approval. The invoices will be attached to an affidavit for payment signed by two officers of the building corporation for approval. The invoices will be attached to an affidavit for payment signed by two officers of the building corporation or its designated representative and submitted to and paid by the trustee out of bond proceeds.

The building corporation will also need to approve any change orders required during construction <u>after</u> such change orders have been recommended by the architect and construction manager, if applicable, and approved by the Board of Library Trustees. The building corporation will need to hold annual meetings and make all necessary filings to continue its existence. Typically, the building corporation will continue to exist until the bonds are paid off, but it will not be active unless market conditions make a refunding economically feasible.

As with any other type of corporation, the members do not have individual liability for debts or obligations of the corporation. IC 23-17-13-1(d) further states that "(a) director is not liable for an action taken as a director, or failure to take such action, unless: . . . the breach or failure to perform constitutes willful misconduct or recklessness."

During phase two, as described above, there is a possibility of liability under certain Security and Exchange Commission rules designed to prevent fraud in the sale of securities. The financial advisor, local counsel and bond counsel will assist the building corporation in avoiding such liability. The Board of Library Trustees and building corporation members can also assist in avoiding liability by reviewing the Official Statement for accuracy and completeness.

The members of the building corporation are an important part of any lease financing, and a library should appreciate the members' dedication to helping build a better library for the community. It is, however, important to emphasize to members of the building corporation that this building project is the library's project before, during and after the involvement of the building corporation. If that point is understood and accepted by members of the building corporation, there should be no opportunity for tension between the library and the building corporation.

Bond Sale: Negotiated Versus Competitive

Bonds issued by a building corporation, in connection with a library lease financing pursuant to Indiana Code 36-1-10, may be issued using a competitive sale or by negotiating with an investment banker. Various factors should be considered in determining which type of sale is appropriate for a particular library's transaction. The financial advisor, based on his or her experience, will be able to make a recommendation; however, the ultimate decision is with the library.

With a competitive sale, a bond sale notice is published establishing a date or range of dates on which the building corporation will receive bids on its bonds. Generally, the financial advisor will supply the potential underwriters with maturity dates and amounts, either with the notice or just prior to the sale. The financial advisor will generate this schedule of maturity dates and amounts based upon estimated interest rates. The underwriter's bid will contain the interest rates for those maturity dates and amounts and the underwriter's discount. At the time of the sale, the building corporation will receive bids and, after the financial advisor reviews the bids, award the bonds to the underwriter offering the lowest interest cost. Many financial advisors believe that the building corporation will receive the best interest rates on its bonds at a competitive sale <u>on the date of the sale</u> because the competition will require the underwriters to offer the best interest rates possible on <u>that day</u> to win the bonds. Some libraries like competitive sales because it avoids the political problem of having to choose an underwriter.

With a negotiated sale, the library chooses an investment banker to underwrite the bonds. The library may use a financial advisor and an underwriter, if it desires, or it may use the investment banker as both financial advisor and underwriter. The underwriter will watch the bond market and choose a day to sell the bonds which it believes will generate the best interest rates. After the underwriter markets the bonds, the building corporation and the underwriter will execute a bond purchase contract, which locks in the interest rates.

Financial advisors may recommend to a library or a library may decide on its own, that a negotiated sale would have certain advantages in a particular transaction. The decision to use a negotiated sale is sometimes merely based on the personal preferences and prior experiences of the board of trustees involved. There are certain factors, however, that tend to suggest that a negotiated sale may be of some advantage.

If a bond issue is very large or if the interest rate markets are very volatile, it may be appropriate to negotiate the issue. With a large issue it becomes difficult for an individual underwriter to submit a bid and therefore the underwriter joins a syndicate of underwriters to submit one joint bid. If this happens, competition may be limited or eliminated because of the small number of bids received. Financial advisors seem to vary on what size of issue is too large to sell competitively.

There are times when a library is trying to control its debt service and tax rate and therefore a very deliberate amortization schedule is desired. For example, a library may have a new industry in its district that currently is receiving property tax abatement, but in ten years will embody a

large portion of the library's tax base. The financing can be structured in a way using capital appreciation bonds that will allow the debt service to be minimized for the first ten years of the issue until the industry comes on line. Capital appreciation bonds can only be accomplished with a negotiated sale. It is also possible, where a library is paying off other obligations (such as general obligation bonds or leases) over time, to structure the financing to achieve a relatively flat tax rate. Certain tax rate structuring will be more efficient with a negotiated sale.

Another scenario in which negotiated sales become very attractive is when the library has a story to tell. For example, a few years ago a major industry in a particular school corporation announced its closure the day before the school corporation had advertised to receive competitive bids on its bonds. The school corporation talked with an investment banker and explained the community's plans for dealing with the closure. The investment banker, on a negotiated basis, was able to sell the bonds by explaining the events to its potential customer.

Sometimes it is important for a library to sell the bonds as quickly as possible. For example, construction bids may be on the verge of expiring and the library wants to give notice to proceed as soon as possible. Often, negotiated sales can be accomplished more quickly because there is not the fifteen day advertisement requirement, as there is with a competitive sale.

The decision between a competitive bond sale and a negotiated bond sale is ultimately the library's decision. The financial advisor can provide the library with the various advantages and disadvantages for a particular transaction to assist in the decision.

M. Circuit Breaker Law

In the simplest terms, the circuit breaker tax credit enacted in the Indiana General Assembly puts a percentage cap on property taxes for certain taxpayers beginning with taxes payable in 2008. The percentage amount of the cap is based on the type of property.

> Residential Homesteads – 1% of gross assessed valuation of the property
> Rental property and Agriculture – 2% of gross assessed valuation of the property
> Business – 3% of gross assessed valuation of the property

The impact of the circuit breaker credit could be minimal for some libraries, but for others in connection with borrowing it could result in downgrades of credit ratings and may prevent them from being able to sell bonds.

Each taxing unit's ability to generate income will be linked to others in the taxing district. Since circuit breaker losses are shared by all taxing entities in the district, if one entity issues bonds or increases its tax rates, it impacts the ability of other entities in the district to do the same.

N. In Conclusion

A library project (and related financing) does not have to be a painful experience. There will be anxious moments in every project, such as the minutes before construction bids are opened. There will also be times when it appears that the legal process takes forever to complete. But

with proper planning, good and open communication and the assistance of qualified, experienced professionals, the process and the end result can be very rewarding. Handouts in this chapter that can be found on websites:

Community Development Block Grant – https://www.in.gov/ocra/cdbg/
USDA Rural Development -https://www.rd.usda.gov/
USDA Rural Development-Housing Program-https://www.rd.usda.gov/about-rd/agencies/rural-housing-service

SUGGESTED STEPS FOR NEW OR REMODELED
LIBRARY FACILITIES

This outline consists of the major steps to be considered in the planning and construction of new or remodeled library facilities. The various points are listed in the approximate sequence but need not be followed in this exact order. Since the decision concerning new or remodeled facilities is of prime importance, the points concerning this are listed in more detail than those of the remainder of the outline.

I. Initial suggestion to build.

II. Decision on suggestion to build.
   A. Condition and adequacy of present facilities to meet present and future needs. Is the space for shelving, seating, and the staff becoming crowded?
   B. Is rearrangement needed?
      1. Structure as a building.
         a) *Is it generally sound?*
         b) *Is the foundation solid and dry?*
         c) *Is the heating and ventilating system adequate?*
         d) *What is the condition of the wiring and plumbing?*
         e) *Are the floors solid and level and will they hold the necessary weight for books, etc.?*
         f) *Is the roof in good condition and does it drain well?*
         g) *Does the structure meet building codes?*
   C. Alternatives to a new building.
      1. Check the possibility of renovating the old building (as in II, A above)
      2. Determine the possibilities of placing an addition on the old building.
         a) *Irregular floors between structures.*
         b) *Bearing walls at place where structures are joined.*
      3. Cost per square foot for renovation and an addition may equal the cost per square foot for a new building.
      4. Non-assignable space in an old building may amount to as much as forty to fifty per cent.
      5. Renovation and addition should provide sufficient space for future activities and functions (this is determined by IV, the study of the library's community, and VII, the written building program).

III. Designation of responsibilities for planning the building, and for conducting and supervising the various other activities in the construction.
   A. Definition of various owner responsibilities to be assigned to individuals or groups in library, library's administration or governing body, and library's community.
   B. Identification of responsibilities assigned by law, regulation, policy, tradition, or other predetermination.
   C. Recognition of the existence of any special responsibilities arising from specific building project (e.g., interests of a donor or joint ownership of a facility).
   D. Assessment of capability in existing organization for discharging planning, executory, and supervisory responsibilities.
   E. Determination of need for consultants.
   F. Consideration of the employment of a clerk of the works.
   G. Identification and representation of appropriate individuals and groups in planning activity.
   H. Determination of the organizational form of planning activity.
   I. Written specification of responsibilities of various persons involved (e.g., architect, legal counsel, consultants, construction contractors, representative designated by owner to accept and approve plans and construction, and groups of individuals with other responsibilities on behalf of the owner.)

IV. Study of library's community.
   A. Characteristics of general population.
   B. Projected changes in general population during the anticipated life of projected building as determined by owner.
   C. Development plans for civil community.
   D. General information about library's community.
   E. Identification of present and future library needs of individuals and groups in community.
   F. Other libraries and other recreational, cultural, informational, educational, and research activities and facilities in community.
   G. Existing plans for area or regional library development.
   H. Special library problems.
   I. Observations and conclusions of any studies which may have been made about library or lack of library use in community.

V. V. Survey of the library.
   A. Assess the quantity and quality of the book and periodical collection.
   B. Assess the quantity and quality of audio-visual materials.
   C. Evaluate the services offered to decide what should be dropped, strengthened, or added.
   D. Study the library staff for an adequate number of people and duties to be performed by each person.

VI.   Selection of architect, consultants, and others to be employed by owner.
   A.   Identification of necessary characteristics of architect, consultants, and others (e.g., clerk of the works and legal counsel).
   B.   Determination of method of selecting architect, consultants, and others.
   C.   Verification of competency of architect, consultants, and others being considered for employment.
   D.   Determination of basis for establishing fees and charges.
   E.   Provision for Architectural, consultant, and other services in the event those selected are not able to fulfill commitments.
   F.   Specification of architect who will design building if an architectural partnership or firm is employed.
   G.   Execution of contracts between owner and architect, consultants, and others selected.

VII.   Preparation for actual planning.
   A.   Literature search and reading on library and other building architecture, layout, and equipment.
   B.   Visits by planners to other libraries, appropriate other buildings, and library and non-library equipment displays.
   C.   Correspondence with other libraries.
   D.   Survey of governing body, administration, library staff, and library users for suggestions regarding facilities to be included in new library building.

VIII.   Preparation of building program statement.
   A.   Statement of library's history, organization, and policies.
   B.   Statement of library's philosophy.
   C.   Summary of the study of library's community.
   D.   Outline of library and non-library functions and activities to be included in building.
   E.   Indication of amount of funds available for planning, site acquisition, and construction.
   F.   Indication of aesthetic and general requirements of building (e.g., architectural style, if appropriate; entrance at grade; and application of standards of construction for use by physically handicapped).
   G.   Description of criteria for selecting site.
   H.   Reference to standards appropriate to owner's type of library and to library construction.
   I.   Indication of space requirements for each function and activity.
   J.   Indication of space and service relationships.
   K.   Complete list of features and equipment not included elsewhere (e.g., integrated works of art; display facilities; book returns; and provisions for heating, ventilating, and lighting) and their requirements.
   L.   Indication of provision for expansion.
   M.   Indication of the name of building.

IX. Development and execution of financing plan.

    A. Identification and study of possible sources of finance.

    B. Selection of source or combination of sources which will provide adequate funds at the least cost of financing and debt service.

    C. Crediting value of present mechanical and other equipment which can be used in new building.

    D. Estimating total funds available for planning, site acquisition and construction.

    E. Planning and executing funding campaign.

    F. Consulting with legal counsel regarding financing.

    G. Accepting funds, accounting, auditing, and other activities of financing responsibility.

X. Survey, selection, and acquisition of site.

    A. Survey or mapping of prospective sites showing key data.

    B. Location with respect to residence, movement of members of library's community, and traffic patterns in community.

    C. Accessibility by foot and conveyed traffic, both private and public.

    D. Visual prominence sites would give to building.

    E. Geology and geography (grade, size, shape, orientation, soil and ground conditions, drainage, and natural hazards, such as flooding and landslides).

    F. Zoning, requirements of master plan, or building restrictions.

    G. Availability and convenience of utilities required.

    H. Relationship to location of activities allied with or related to library.

    I. Neighborhood (e.g., sounds and smells, civic attitudes, personal safety, and fire and other hazards).

    J. Public relations aspects.

    K. Advice and assistance of legal counsel.

    L. Fairness of price.

    M. Existence of clear title and possession of deed.

XI. Development and execution of publicity campaign.

    A. Determination of objectives.

    B. Coordination with library's general public relations program.

    C. Establishment of publicity schedule, publicity budget allocations, and assignment of publicity responsibilities.

    D. Selection and preparation of individuals, offices, groups, and media which will be used.

    E. Preparation of plan to handle negative situations (e.g., strikes, accidents, and differences of opinion over site).

XII. Preparation and approval of schematic designs.

    A. Preparation of proposed floor layouts by architect.

    B. Submission of a statement of probable costs of construction by architect or by cost estimator.

C.   Inspection, comparison with program requirements, and evaluation by governing body, administration, and planning team.

D.   Revision of schematic design by architect.

E.   Approval of schematic design by owner's designated representative.

XIII.   Determination of built-in and other equipment requiring special consideration in construction.

A.   Identification of those built-in and other items which will require special consideration.

B.   Assurance that architect understands any items with which he may not be familiar.

C.   Preparation of specifications by architect.

D.   Identification of prospective suppliers and estimation of costs by architect or by cost estimator.

XIV.   Preparation and approval of preliminary drawings and outline specifications.

A.   Preparation by the architect of detailed drawings, elevations, and other drawings.

B.   Preparation by architect of outline specifications for materials; type of structure; and mechanical, electrical, and other systems.

C.   Submission by the architect or cost estimator of a revised statement of probable costs of construction.

D.   Inspection, comparison with program requirements, and evaluation by governing body, administration, and planning team.

E.   Revision by architect of preliminary drawings and outline specifications.

F.   Approval by owner's designated representative of preliminary drawings and outline specifications.

XV.   Preparation and approval of working drawings and detailed specifications.

A.   Preparation by architect of working drawings, including detail drawings of architectural, structural, and mechanical work, and from which specifications for bids are prepared.

B.   Inspection, comparison with program requirements, and evaluation by governing body, administration, and planning team.

C.   Revision by architect of working drawings.

D.   Preparation by architect of detailed specifications.

E.   Submission by the architect or cost estimator of revised statement of probable costs of construction.

F.   Acceptance in writing by owner's designated representative of final drawings, incorporating indicated changes or modifications, and of specifications.

G.   Preparation of construction documents.

XVI.   Selection and specification writing for movable furniture and equipment.

    A.   Compilation by planning team of list giving name and quantity of all movable furniture and equipment to be purchased.

    B.   Writing of specifications for movable furniture and equipment by architect, librarian, or consultant.

XVII.   Preparation of contract documents, and advertisement and receipt of bids.

    A.   Identification of purchases of construction, mechanical equipment, and built-in and movable furniture and equipment to be made by bid and those to be made by negotiated purchase.

    B.   Preparation of bid documents.

    C.   Consultation with library's legal counsel on purchase requirements, bid documents, and bid forms and procedures.

    D.   Negotiation of purchase of those items not subject to purchase by bid.

    E.   Determining schedule and time and place of bid opening.

    F.   Advertising invitation to bid.

    G.   Receiving bids.

    H.   Disqualification of bids not received in accordance with invitation specifications.

XVIII.   Planning ground-breaking ceremony.

XIX.   Award of contracts or confirmation of purchase, signing of contracts, and establishment of construction and delivery schedules.

    A.   Opening bids.

    B.   Reviewing bids for compliance with bid procedure and for compliance with specifications.

    C.   Comparing prices, conditions of delivery, and other details.

    D.   Investigating performance record of contractors submitting bids.

    E.   Awarding and signing contracts and confirming negotiated purchases.

    F.   Reviewing contracts and negotiated purchases for legal compliances.

    G.   Determining tentative construction delivery, and other schedules not specified in contracts.

XX.   Conducting in-construction activities.

    A.   Holding ground-breaking ceremonies.

    B.   Continually inspecting work to assure that the construction agrees with the working drawings and specifications.

    C.   Providing delivery access to site, unloading areas, and storage facilities for supplies, materials, and equipment which must be held before use.

    D.   Handling change orders.

    E.   Providing for working temperature in cold weather.

    F.   Providing security from pilferage, vandalism, personal injury, and property damage for property during construction.

    G.   Inspection and certifying work completed and for payment to contractors.

    H.   Receiving and inspecting equipment and furniture delivered to owner.

I.   Paying architect, consultants, vendors, contractors, and others according to schedules as construction is completed and as equipment and supplies are delivered and accepted.

J.   Preparing list of significant errors, omissions, defects, and deficiencies to be corrected by contractor before owner's final payment.

XXI.   Planning for post-construction activities and procedures.

   A.   Determining increased staff requirements, and recruiting and training additional staff.

   B.   Determining and arranging for the provision of new library materials required to be available on the opening of new building as a result of new or reorganized services.

   C.   Developing new and revised rules and regulations necessitated by the move into new building and planning for publication of revised rules and regulations.

   D.   Planning for the provision of increased funds which may be required for added staff, service contracts for new equipment, etc. required by new building.

   E.   Planning movement of materials, equipment, and furniture from old to new building.

XXII.   Final inspection and acceptance of the new building.

   A.   Final inspection of building by architect, contractor, and representative of the owner.

   B.   Preparation of list of unsatisfactory and incomplete work.

   C.   Correction or errors and completion of the work by the contractor.

   D.   Acceptance of building and final payments made to the architect, contractors, and others to whom payments are due.

XXIII.   Movement to new building.

XXIV.   Post-acceptance activities.

   A.   Shakedown period for building, equipment, and staff, after acceptance and before opening to the public.

   B.   Publication and distribution of guides, new policies, rules, and regulations for new building.

   C.   Detection and solution of construction problems not noted before acceptance of building.

[For the most recent data on Indiana Public Library Facilities and Construction Status see Table 13 and Table 13s of the 2022 Indiana Public Library Statistics at https://www.in.gov/library/services-for-libraries/plstats/2022-statistics/.]

Chapter 17

PUBLIC PURCHASES, PURCHASE OF LAND OR STRUCTURES AND INVENTORY OF FIXED ASSETS

This content is found on the Indiana State Board of Accounts website. The website for Libraries is found here https://www.in.gov/sboa/political-subdivisions/libraries/. Choose the drop down menu under **Indiana Codes**, then **Public Purchasing Law**. There you will find the definitions and corresponding Indiana Codes.

State Board of Accounts has always taken the position that libraries are subject to the Public Purchasing Law IC 5-22.

General Rules

The Public Purchasing Law, IC 5-22, applies to every expenditure of public funds by a governmental body to purchase equipment, goods, or materials, unless specifically exempted by law, IC 5-22-1-1.

If the item to be purchased (equipment, goods, or materials, a "supply", IC 5-22-2-38) has a cost equal to or above $150,000, then the purchasing agent must follow the competitive bidding procedures of IC 5-22-7.

If the item to be purchased costs less than $50,000, then the purchasing agent may purchase in accordance with the small purchase policies established by the purchasing agency or under rules adopted by the governmental body, IC 5-22-8-2.

If the item to be purchased costs between $50,000 and $150,000, the purchasing agent may purchase supplies by inviting quotes from at least three (3) persons known to deal in the supplies to be purchased, IC 5-22-8-3.

Purchases and purchase requirements may not be artificially divided so as to constitute a small purchase under IC 5-22-8, IC 5-22-8-1(b).

A governmental body may adopt rules to regulate purchases of the governmental body. IC 5-22-3-3

Small Purchase Policy

For example of small purchasing policy, governing those items costing less than $50,000, see the Public Library Policies page at https://www.in.gov/library/services-for-libraries/ldoresources/public-library-policies/. Purchasing has sample policies.

Special Purchasing Methods

The website for Libraries is found here https://www.in.gov/sboa/political-subdivisions/libraries/. Choose the drop down menu under **Indiana Codes** then **Public Purchasing Law** and locate **Special Purchasing Methods**. Of particular interest to public libraries are auctions, IC 5-22-10-6. Under the heading **Other Special Purchasing Situations** are online reverse auctions, IC 5-22-7.5 (e.g. eBay etc.).

Public purchases less than $50,000 may be made in accordance with the local purchase policy.   Also, special purchasing methods are contained in IC 5-22-10.   Specifically IC 5-22-10-4 deals with emergency conditions; and IC 5-22-10-9 is entitled "purchasing method impairs functioning of the agency."

Special Savings to Governmental Body **IC 5-22-10-5**

A purchasing agent may make a special purchase when there exists a unique opportunity to obtain supplies or services at a substantial savings to the governmental body.

Emergency Purchases

IC 5-22-10-4   Emergency conditions

        Sec. 4. (a) A purchasing agent may make a special purchase when there exists, under emergency conditions, a threat to public health, welfare, or safety.

        (b) The governor's security council established by IC 10-19-8.1-2 may make a purchase under this section to preserve security or act in an emergency as determined by the governor.

As added by P.L.49-1997, SEC.1. Amended by P.L.123-2002, SEC.9; P.L.22-2005, SEC.3; P.L.249-2019, SEC.2.

Purchase of Land or Structures

For information on purchase of land or structures go to https://www.in.gov/sboa/political-subdivisions/libraries/. Choose the drop down menu under **Indiana Codes** then **Purchase of Land or Structures**. Here you find the Indiana Code governing these purchases.

Capital Assets Ledger – General Form No. 369

This form is an account for all capital assets owned by the library. It is used to record additions and deletions in capital assets owned by the library. A complete inventory should be taken at least once every two (2) years for good internal control and for verifying account balances carried in the accounting records.

The Capital Assets Ledger, General Form No. 369, can be found in State Board of Accounts manual that is now on the web; it can be viewed at: https://www.in.gov/sboa/political-subdivisions/libraries/. Under **Uniform Compliance Guidelines** select Manuals from drop down

menu and see <u>Uniform Compliance Guidelines Manual</u>. To find the ledger select "Appendix."

Public libraries set (by resolution) the threshold amount in determining which items are recorded.

Chapter 18

PUBLIC WORKS LAW

This content is found on the Indiana State Board of Accounts website. The website for Libraries is found here https://www.in.gov/sboa/political-subdivisions/libraries/. Choose the drop down menu for **Indiana Codes** then **Public Works Law**.

General Rules:

Projects estimated to cost at least $150,000, IC 36-1-12-4: When the cost of a public work will be at least $150,000, the board shall comply with the procedure set forth in IC 36-1-12-4 including but not limited to the preparation of plans and specifications, filing such in a location accessible to the public, and publishing notice of the public work and the date for the meeting to receive bids on the project. The board shall hold a meeting for receiving bids that is open to the public. At such meeting, bids shall be opened, read aloud, and the board shall award the contract to the lowest responsible and responsive bidder or reject all bids. See IC 36-1-12-4 for additional details.

The political subdivision or agency shall require a bond or a certified check to be filed with each bid by a bidder in the amount determined and specified by the board in the notice of the letting if the cost of the public work is estimated to be more than $200,000; and may require a bond or a certified check to be filed with each bid by a bidder in the amount determined and specified by the board in the notice of the letting if the cost of the public work is estimated to be not more than $200,000. Bond requirements are set forth in IC 36-1-12-4.5.

Except as provided in IC 36-1-12-6(b), (c) (use of bonds to finance construction), the board shall award the contract and shall provide the successful bidder with written notice to proceed within 60 days after the date on which bids are opened. If the successful bidder elects to reject the contract and withdraw its bid, notice of that election must be given to the board in writing within 15 days of the 60 day expiration date or any other extension date, IC 36-1-12-6.

Projects estimated to cost between $50,000 and $150,000, IC 36-1-12-4.7: Whenever a public work project is estimated to cost at least $50,000 and less than $150,000, the board shall invite quotes from at least 3 persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The board shall hold a meeting for receiving quotes that must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before. The board shall award the contract for the public work to the lowest responsible and responsive quoter. The board may reject all quotes submitted. See IC 36-1-12-4.7 for additional details.

Projects estimated to cost less than $50,000, IC 36-1-12-5: A board may proceed under IC 36-1-12-4 or under the following procedure: The board shall invite quotes from at least 3 persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than 7 days before the time fixed for receiving quotes.

The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before. The board shall award the contract for the public work to the lowest responsible and responsive quoter. The board may reject all quotes submitted.

If the board rejects all quotes, the board may negotiate and enter into agreements for the work in the open market without inviting or receiving quotes if the board establishes in writing the reasons for rejecting the quotes. See IC 36-1-12-5 for additional details.

Prohibition Against Dividing Project

Prohibition against dividing project, IC 36-1-12-19: The cost of a single public work project may not be divided into 2 or more projects for the purpose of avoiding the requirement to solicit bids. A bidder or quoter or a person who is a party to a public work contract who knowingly violates this law commits a Class A infraction and may not be a party to or benefit from any contract for two 2 years from the date of the conviction. Any board member or officer of a political subdivision who knowingly violates this law commits a Class A infraction.

The cost of a public work project includes the cost of materials, labor, equipment rental, and all other expenses incidental to the performance of the project.

Contract void, IC 36-1-12-16: A contract for public work by a political subdivision or agency is void if it is not let in accordance with IC 36-1-12.

In all cases please consult current statutes for up to date information.

IC 36-1-12-9 Emergencies; contracts by invitation

Sec. 9. (a) The board, upon a declaration of emergency, may contract for a public work project without advertising for bids if bids or quotes are invited from at least two (2) persons known to deal in the public work required to be done.

(b) The minutes of the board must show the declaration of emergency and the names of the persons invited to bid or provide quotes.

As added by Acts 1981, P.L.57, SEC.38. Amended by P.L. 329-1985, SEC.21.

Chapter 19
Friends and Foundations

Friends of the Library

- Every library can benefit from friends.
- Approximately two-thirds of Indiana's public libraries had an active Friends group.
- The Friends of the Library organization is the right arm of the library.
- The Friends can have fund raising campaigns, book sales, etc. to help with the needs of the library beyond what the library can do, either financially or legally.
- Friends groups can buy incentives for summer reading programs, food as a drawing card for teen programs, or recognition programs for volunteers and staff. The list goes on and on. It is only limited by the imaginations of the Friends members and the funding they have to develop and carry out the dreams of the library.
- Friends also help the library as volunteers, advocates and lobbyists.

Working with your Friends

1. How to Organize a Friends Group

- Determine the purpose of and need for the group. This should be done with the director and a small core of concerned citizens.
- Select a steering committee to reflect your community and the needs of the group.   It is important to have access to an attorney, public relations and advertising talent, and high-profile leaders.
- Optional- Join ALA's United for Libraries: https://www.ala.org/united/
- Work on obtaining Federal tax-exempt status [501(c)(3)].   Here is some general information about the 501c designation.
    - https://en.wikipedia.org/wiki/501(c)_organization
    - https://www.501c3.org/what-is-a-501c3/
- The following IRS URLs will provide helpful information.
    - https://www.irs.gov/charities-non-profits/charitable-organizations
    - https://www.irs.gov/publications/p557
- State tax-exempt status at
    - https://www.in.gov/sos/business/division-forms/business-forms/

- Many organizations use a lawyer's services. The 501(c)(3) designation is required so that
    1. The Friends group can legally sell items donated to your organization by the library [IC 36-12-3-5(c)]; and
    2. When the Friends group collects dues or donations, they will be tax-deductible. A tax advisor can furnish more guidance.
- At the same time, work on a constitution and by-laws.
- Define your dues structure and membership categories.
- Create and publish a membership brochure or website.
- Begin the publicity campaign in your community. Be sure to involve elected officials, trustees, and other interested parties.
- Determine a tentative schedule for the first year, in order to involve new members on committees as soon as they join.
- If fund raising is important, have a campaign in place and set goals. People like to know where their money is going.
- Set the opening meeting. Plan the program carefully. Have a brief agenda for the first annual meeting.
- Develop a long-range plan for Friends. Re-evaluate after the first year.

2. Formal Operating Agreement Between the Friends and the Library

The relationship between Friends and the library can be doomed by misunderstandings about how money and time of the Friends group is spent. Establish a good working relationship to continue to keep members of the Friends group and the library in the loop. A Friends executive board member should always attend a library board meeting; and the library director or an appointed designee should attend Friends executive board meetings. In addition, the Friends should be invited to participate in the library's planning process. Being part of the process, understanding the library goals allows the friends to align with those of the library helping reduce conflicts on how resources are employed.

Work out how and who will make decisions regarding the friends' efforts. Ideally it would be a mutual agreement. Ultimately, the authority to accept or reject a gift to the library belongs to the library administration. Perhaps organize an annual meeting to make known the library's wish list with priority order and justification for the request. Of course, the Friends have the authority to determine what areas of the wish list to support.

Consider the following for the operating agreement:

- How will the Friends be incorporated into the library's planning process?

- Are friends authorized to spend their funds on organizations, agencies, programs or projects that are not directly linked to the library? If so, under what conditions? Include this in the mission and bylaws of the Friends group. Sometimes spending on other items can be a point of contention.

- What support will the library give to the friends in terms of publicity, mailings, labor for book sale, space for book sale, office space, office staff support, etc.

- Will the friends engage in advocacy campaigns on behalf of the library? If so, who is involved in the design and message of those campaigns?

- Does the Friends have a role or authority for developing and implementing programs?

A sample Memorandum of Understanding is available at the United for Libraries' website at: https://www.ala.org/united/friends/orgtools.

3. How to Revitalize Your Friends Group

- Define problem areas for group (or board of directors). Consider reaching out to current or former directors or former friends.
- Throw a party for members and past members only. It should be fun, with refreshments and music. Use any reason for the party: holiday, author, recognition, social evening. Consider holding the party off-site.
- Delegate responsibilities to ensure attendance. Divide up roles so various people will be responsible for bringing food and necessary articles.
- Send out pre-event and post-event publicity with names and photos. Make the Friends look like a fun and meaningful group.
- Reevaluate your goals and objectives with the information you should now have.
    - Did you have too broad a mission?
    - Were you stressing fund-raising to the neglect of other activities?
- Reorganize the board of directors, adding positions and breaking down responsibilities so that individuals do not have too great a burden. Enlarge committees if appropriate.
- Review benefits of membership, making sure they are in line with what your community expects.
- Review communications to members; are they being kept informed? Are you taking advantage of the materials United for Libraries provides?
- Consider enrolling of new members as a year-round effort, not limited to a certain period. Be sure brochures are available at every event, at the library desk, and on the library's website.
- Be sure to appreciate and recognize efforts of every magnitude. Recognition is of primary importance to volunteers.

Sales (Library / Friends Group)

According to **IC 36-12-3-5,** the library board may sell, exchange, or otherwise dispose of <u>real property and personal property</u> no longer needed for library purposes in accordance with IC 36-1-11 and IC 5-22.

The library board may transfer <u>personal property</u> no longer needed for library purposes for no compensation or a nominal fee to an Indiana nonprofit library organization that is (1) tax exempt, and (2) organized and operated for the exclusive benefit of the library disposing of the property, without complying with IC 36-1-11 or IC 5-22. (This would be the library's 501(c)3 Friends group)

The library board may accept gifts of real or personal property and hold, mortgage, lease, or sell the property as directed by the terms of the grant, gift, bequest, or devise, when the action is in the interest of the public library.

In order to be eligible to receive personal property from the library, the Friends of the Library must:
- (a) be registered with the Indiana Secretary of State as a nonprofit corporation;
- (b) obtain Employee Identification Number (EIN) (even if there will be no employees);
- (c) obtain tax-exempt status under Internal Revenue Code Section 501(c)3; and
- (d) obtain state sales tax exemption.

Sales of merchandise by a Library
See Sales Tax Bulletin #4 (link provided below)

Sales by state and local agencies are tax exempt unless the sale involves a "proprietary" (nontraditional) activity.   According to the Indiana Department of Revenue (IDOR), "an activity is proprietary when it is not necessary in the performance of a library's governmental function of lending books, providing reference materials, providing access to the internet…etc." and when it is an activity competing with the private sector.

According to IDOR, examples of taxable sales are sales of USB drives, book bags or bookmarks, sales of books if the books were purchased for resale and not for the library's exempt function of loaning books to patrons, etc.

According to IDOR, examples of non-taxable "sales" are library card fees, debt collection fees, printing and copying fees, penalties and fines, sales of books originally purchased and used by the library for lending to patrons, etc.

Sales by the Friends Group – More than 30 days is OK, but not more than $20,000/year

See Sales Tax Bulletin #10 (link provided below)

As of July 1, 2022, the "30 day limit" on sales by qualified nonprofit organizations has been repealed. Instead, there is now a limit on sales an organization can make, which is $20,000/year.

There is a sales tax exemption for sales of the following property by a public library (or a charitable organization formed to support a public library): (1) Items in the library's circulated and publicly available collections, including items from the library's holdings. (2) Items that would typically be included in the library's circulated and publicly available collections and that are donated by individuals or organizations to a public library (or to a charitable organization formed to support a public library). This means that sales of qualifying items (used books, CDs, DVDs, etc.) are not subject to the collection of sales tax even if the library or library's Friends group engages in sales of these items for more than 30 days in a calendar year. Other, non-qualifying items would be subject to sales tax.

All organizations required to collect sales tax must register with the Department of Revenue and get a Retail Merchant Certificate. They also must register as nonprofit organizations. An organization can register with the department for sales tax, county innkeepers' tax, and food and beverage tax by visiting the State of Indiana's INBiz website, which allows businesses to register with multiple state agencies, at https://inbiz.in.gov. The nonrefundable application fee for a Retail Merchant's Certificate is $25.

A Friends group will need to report to IDOR annually, quarterly or monthly depending on how much sales tax the group estimates on the BT-1 that it will collect. Generally, a 12-month/year business operation will report and pay sales tax monthly.

Please ensure that any sales or funds handled on behalf of your Friends group are incorporated in the library's internal controls.

 Resources for additional information:

- **Sales Tax Bulletin #4** Sales to and by Indiana State and Local Governments and the United States Government and Its Agencies https://www.in.gov/dor/files/sib04.pdf
- **Sales Tax Bulletin #10**   Application of Sales Tax to Nonprofit Organizations https://www.in.gov/dor/files/sib10.pdf
- **Indiana Department of Revenue** (IDOR) https://www.in.gov/dor/
  Sales Tax: (317) 233-4015

   Please check with IDOR or your library's attorney if further information is needed.

Resources for Friends

1. **Indiana Library Federation (ILF)**

   https://www.ilfonline.org/
   - Indiana Library Federation leads, educates and advocates to advance library services for the benefit of Indiana residents.
   - While the Friends of Indiana Libraries (FOIL) division is not currently active, Friends groups may join to support Indiana Libraries and receive access to the information shared by ILF for a small annual fee.

2. **United for Libraries**

   https://www.ala.org/united/
   859 W. Lancaster Ave., Unit 2-1
   Bryn Mawr, PA 19010
   (800) 545-2433, ext. 2161
   (312) 280-2161
   united@ala.org

   - The mission of United for Libraries is to support citizens who govern, promote, advocate, and fundraise for all types of libraries.

   - United for Libraries has the specific responsibility for:

     o Educating through a continuing and comprehensive program for library Trustees to enable them to discharge their responsibilities in a manner best fitted to benefit the public and the libraries they represent.
     o Encouraging and assisting the formation of and development of Friends of Library groups and Library Foundations.
     o Providing a means for Trustees to have access to information and ideas that will prove useful to them in the governance of their libraries.
     o Providing Friends of Library groups and Library Foundations access to information and ideas that will prove useful to them in fundraising, library promotion and the operation of their organizations.
     o Promoting strong state and regional Trustee and Friends of Library organizations.
     o Providing to all who value libraries the materials and support they need to be effective advocates for their libraries on the local, state and national levels.
     o Making the public aware of the existence of formalized citizen groups such as Trustees, Friends of Library groups and Library Foundations and the services they perform to encourage and develop expanded citizen participation in the support of libraries across the country.

Public Library Foundations

Providing revenues to the library to enhance services is the most direct and observable activity of a library foundation, but a foundation has other advantages. As of 2014, only about one in nine public libraries in Indiana had a foundation.

1. Benefits of a Library Foundation

- A foundation can give the library alternatives it usually does not have in its budget structure. Sometimes during a tightly budgeted fiscal year an unplanned opportunity or necessary expense presents itself. A budget has little flexibility, but the foundation may have resources to meet the unforeseen need.
- Many public libraries are limited in the amount of reserve or building funds they can accumulate. A foundation can be used for this purpose without interfering with annual budget proposals or negotiations.
- Another more subtle benefit is that people seem to have confidence in foundations. The word itself provides feelings of safety and security. So does the word "library." When the two words are used together, and a list of prominent citizens who serve as board members and manage the foundation is added, potential contributors are convinced and willing to give support.

2. Forming a Foundation

Before taking the legal steps to actually organize or establish a foundation for a public library, it is wise to take time to do some planning, decision making and educating.

- The success of a foundation hinges on the performance of the library in the community, the support of the staff and board of trustees for a foundation, and the careful choice of persons to serve as the board of the foundation.
- In addition to acceptance of the concept, the library should identify its roles and develop a mission statement and strategic plan.
- A long-range plan can help identify library needs and provide a sense of purpose to the foundation.
- Many libraries choose to start an account in a community foundation.

3. Choosing a Board

- It is essential that foundation board members be influential residents of the community, able to garner financial support from their contacts and from business and industry, able to personally give financial support, and able to command respect for the library.
- The board should represent a good cross-section of the community.
- Another group to consider is the local Friends of the Library. If an active group exists in the community, consider whether the foundation should be created by the Friends with strong Friends membership on the foundation board, or whether the foundation would function better as an independent association. At least consider appointment of a Friends member to the Foundation Board, along with other civic groups with strong ties to the library.

4. Organizational Meeting

- Once a list of potential foundation board members is selected, it is time to invite them to an organizational meeting. This is a vital moment in the life and success of a foundation.
- First impressions last.
- Outline the needs of the library, as well as the role a foundation and its board can play in fulfilling those needs.
- Be prepared for questions about the library and the perceived need for and value of the foundation.
- Point out how valuable this coalition would be to the community.
- Before they leave, try to gain a commitment from each individual to serve on the foundation board.

5. Articles of Incorporation

Articles of Incorporation should be brief and contain only the most essential facts about the organization. These would include:

- Name of corporation
- Duration of the corporation
- Purpose of the corporation
- Address of the corporation
- Management of the corporation
- Name of the registered agent
- Names and addresses of the initial board
- Hold harmless clause (for protection for board members)
- Provision of distribution of assets upon dissolution

6. Bylaws

Bylaws are the guidelines and procedures under which the foundation will operate. They include:

- Location of corporation
- Members
- Meetings
- Board of directors
- Officers
- Executive director
- Committees
- Fiscal year
- Dues
- Books and records
- Contracts, loans, check and deposits
- Dissolution
- Amendments

- Rules of order
- Waiver of notice
- Indemnification

7. Applying for Tax Exempt Status

- Once the organization has incorporated with the state, received an employer identification number, and adopted bylaws, it is ready to file for recognition of exemption from federal income tax.
- The magic number at this point is 501(c)(3). Contact the local IRS center for the appropriate forms to complete.
- The forms can be completed while waiting for certification from the state and should be done by or reviewed by an attorney.
- The form asks the following:
  - Signature of authorized person
  - Employer identification number
  - Previous tax returns
  - Balance sheet of receipts and expenditures for current and preceding three years or a proposed two year budget
  - Description of anticipated activities
  - Articles of incorporation
  - Bylaws

8. Announcing the Foundation to the Public

Any time after adopting the bylaws, the new foundation may declare its existence and begin receiving contributions.

- The announcement to the public should be planned carefully. All persons involved in the foundation must be committed to the protection of the library's tax support.
- When a necessary and visible item is purchased for the library, the publicity surrounding its arrival can be used as a vehicle to acquaint people with the foundation.
- Each new public library foundation needs to find its own appropriate way of "going public."

9. Funding a Foundation

A new library foundation needs money. There are various methods of encouraging contributions:

- Deferred giving
- Endowment fund drives
- Direct mail
- Special events
- Raffles
- …Any other creative fund-raising idea that is legal!

Other resources:

- List of Indiana Libraries with Friends and Foundations (updated 2015):
    - https://www.in.gov/library/files/AR_2014_Supplemental_Questions_Friends_Foundations_and_Outreach.xls
- Indiana Nonprofits Project: https://nonprofit.indiana.edu/
- Serve Indiana: https://www.in.gov/serveindiana/resources-and-trainings/
- Indiana Nonprofit Database
    - https://www.stats.indiana.edu/nonprofit/inp.aspx

Appendix A: Contact Directory

Library Contacts at Indiana State Library	
Indiana State Library	https://www.in.gov/library/ (317) 232-3675 Toll free (866) 683-0008
Indiana Historical Bureau (State Marker Program and Digitization)	https://www.in.gov/history/ (317) 232-2535
State Data Center/Census	(317) 232-3733
Director's Office	(317) 232-3692
Genealogy	(317) 232-3689
Indiana Division	(317) 232-3670
Reference and Government Services	(317) 232-3678 (800) 683-0008
Talking Books & Braille	(317) 232-6384
Library Development Office	Toll free (800) 451-6028 (317) 232-3697 Fax (317) 232-0002 statewideservices@library.in.gov
Public Library Consultants: Hayley Trefun (Budgets, E-Rate) Angela Fox (LSTA, Annual Report)	 (317) 232-1938 (317) 234-6550
Indiana Share Leigh Anne Johnson, Resource Sharing Coordinator	https://www.in.gov/library/services-for-libraries/ishare/ share@library.in.gov
InfoExpress: Leigh Anne Johnson, Resource Sharing Coordinator	1(877) 835-0014 infoexpress@library.in.gov

Library Contacts at Indiana State Library (continued)	
Professional Development Office	Toll free (800) 451-6028 (317) 234-5650 Fax (317) 232-3713 statewideservices@library.in.gov
Evergreen Indiana	Courtney Brown, cobrown@library.in.gov (317) 234-3691
Certification	Diana Doore ddoore@library.in.gov (317) 234-6217
Children's Services Consultant	Beth Yates byates@library.in.gov (317) 517-1738
Collaborative Summer Library Program	https://www.cslpreads.org/
Storytime and Book Club Kits	https://www.in.gov/library/services-for-libraries/kits/
Public Library Directory	https://www.in.gov/library/directory-of-indiana-libraries/pldirectory/
Public Library Statistics	https://www.in.gov/library/services-for-libraries/plstats/
State Agency Contacts	
Department of Local Government and Finance	
Budget Field Representatives	Find your representative at https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf
Gateway	gateway@dlgf.in.gov (317) 232-3777
Additional Appropriations	Submit through Gateway

State Agency Contacts	
State Department of Workforce Development	
Employer Handbook Unemployment Insurance	https://www.in.gov/dwd/files/Employer_Handbook.pdf
DWD Contact Information General	(800) 891-6499
State Board of Accounts	
Main Office	libraries@sboa.in.gov https://www.in.gov/sboa/ (317) 232-2507
Accounting & Uniform Compliance Guidelines Manual for Libraries	https://www.in.gov/sboa/political-subdivisions/libraries/
Indiana Archives and Records Administration (IARA)	https://www.in.gov/iara/
Retention & Disposition of Public Records	https://www.in.gov/iara/divisions/records-management/records-retention-schedules/
Indiana Bond Bank	https://inbondbank.com/ (317) 233-0888
Indiana Board of Depositories	https://www.in.gov/tos/deposit/ (317) 232-5257
List of approved depositories	https://www.in.gov/tos/deposit/indiana-approved-depositories-and-how-to-apply/
Indiana Department of Labor	https://www.in.gov/dol/ (317) 232-2655 Contact form: https://www.in.gov/dol/about-the-department-of-labor/contact-the-idol/
Indiana Department of Revenue	https://www.in.gov/dor/
Indiana State Department of Health	https://www.in.gov/health/ (317) 233-1325 Contact form: https://in.accessgov.com/health/Forms/Page/health/idoh-contact-form/0

State Agency Contacts	
Public Access Counselor	https://www.in.gov/pac/ (317) 234-0906
Counselor	(800) 228-6013
Open Door Law Handbook	https://www.in.gov/pac/files/pac-handbook.pdf
Indiana Public Retirement System (INPRS) -Public Employment Retirement Fund (PERF)	https://www.in.gov/inprs/ (844) GO-INPRS
State of Indiana Deferred Compensation Plan	https://www.in.gov/comptroller/hoosierstart/index.html
Other Important Contacts	
American Library Association	https://www.ala.org/ (800) 545-2433
Association for Rural and Small Libraries (ARSL)	https://www.arsl.org/
ENA Help Desk Support	(888) 612-2880 or support@ena.com https://www.ena.com/company/contact/
Internal Revenue Service	Government entities can request a governmental information letter by calling 1-877-829-5500 https://www.irs.gov/
Provider of Prescribed Forms:	
A.E. Boyce, Muncie, Indiana https://www.boycesystems.com/	

2024 Indiana Public Library Directors Contact Information
(As of 8/1/2024)

Library	Director Name	Email
Adams County Public Library	Kelly Ehinger	ehinger@apls.lib.in.us
Akron Carnegie Public Library	Janet Hawley	Akronadm@akron.lib.in.us
Alexandria-Monroe Public Library	Sarah J. Wallace-Moon	swallace@alexlibrary.net
Alexandrian Public Library	Marissa Priddis	theloudlibrarian@yahoo.com
Allen County Public Library	Susan Baier	sbaier@acpl.lib.in.us
Anderson Public Library	Edra Waterman	ewaterman@andersonlibrary.net
Andrews-Dallas Township Public Library	Nancy Anderson Disbro	andrewsdirector@gmail.com
Argos Public Library	Lucas Carter	lcarter@argospubliclibrary.com
Attica Public Library	Brittany Hays	a.library@comcast.net
Aurora Public Library District	Leslie Sutherlin	lsutherlin@eapld.org
Avon-Washington Township Public Library	Laurel Setser	lsetser@avonlibrary.net
Bartholomew County Public Library	Jason Hatton	jhatton@barth.lib.in.us
Batesville Memorial Public Library	Kim Porter	director@ebatesville.com
Bedford Public Library	Nathan Watson	nwatson@bedlib.com
Bell Memorial Public Library	Stephen Boggs	sboggs@bell.lib.in.us
Benton County Public Library	Amanda Tockert	director@benton.lib.in.us
Berne Public Library	Kristen Dee	director@bernepl.com
Bicknell-Vigo Township Public Library	Caleb Sydow	csydow@bicknell-vigo.lib.in.us
Bloomfield-Eastern Greene County Public Library	Jessica McKamey	jmckamey@bloomfield.lib.in.us
Boonville-Warrick County Public Library	Brooke Bolton	bbolton@boonvillelib.org
Boswell-Grant Township Public Library	Marie Brown	boswelllib@hotmail.com
Bourbon Public Library	Nicholas Treber	ntreber@bourbon.lib.in.us
Brazil Public Library	Sarah Trover	trovers@brazil.lib.in.us
Bremen Public Library	Christopher Scandling	CScandling@bremen.lib.in.us
Bristol-Washington Township Public Library	Carol Reeves	carol@bristol.lib.in.us
Brook-Iroquois-Washington Township Public Library	Kristine Wright	kwright@brook.lib.in.us
Brookston-Prairie Township Public Library	Marilyn Blessing	mblessing@brookston.lib.in.us
Brown County Public Library	Stori Snyder	director@browncountylibrary.info
Brownsburg Public Library	Denise Robinson	drobinson@bburglibrary.net
Brownstown Public Library	Sherri May	slmay@brownstownpl.org
Butler Carnegie Public Library	Sarah Dempsey	sarah@butlerpubliclibrary.net
Cambridge City Public Library	Karen Bays-Winslow	director@ccitypl.org
Camden-Jackson Township Public Library	Vacant	
Carmel Clay Public Library	Bob Swanay	bswanay@carmelclaylibrary.org
Carnegie Public Library Of Steuben County	Sonya Dorris	sonyad@steuben.lib.in.us
Centerville-Center Township Public Library	Curran Koehler	ckoehler@centervillelibrary.info
Charlestown Clark County Public Library	Kim Hardin	khardin@clarkco.lib.in.us
Churubusco Public Library	Rachel Eyermann	buscolibrary@buscolibrary.org
Clayton-Liberty Township Public Library	Kathryn Crum	cltpldirector@gmail.com
Clinton Public Library	Becky Edington	director@clintonpl.lib.in.us
Coatesville-Clay Township Public Library	Korleen Bledsoe	cpl@ccrtc.com
Colfax-Perry Township Public Library	Brenda Kinslow	bkinslow@colfaxptpl.org
Converse-Jackson Township Public Library	Andrew Horner	converselibrary@gmail.com
Covington-Veedersburg Public Library	Regina George	cvpldirector@cvlibrary.in.gov
Crawford County Public Library	Tracy Underhill	underhill.tracy@gmail.com
Crawfordsville District Public Library	Theresa Tyner	dir@cdpl.lib.in.us
Crown Point Community Public Library	Julie Wendorf	jwendorf@crownpointlibrary.org
Culver-Union Township Public Library	Joe Fox	jfox@culver.lib.in.us
Danville-Center Township Public Library	Karyn Millikan	kmillikan@dplindiana.org
Darlington Public Library	John G Dale	butchandconnie@hotmail.com

Library	Director Name	Email
Delphi Public Library	Ashley Meyer	Ashley@delphilibrary.org
Dublin Public Library	Gary Rubendall	dublinlibrary@yahoo.com
Dunkirk Public Library	Stephanie Crouch	scrouch@dunkirk.lib.in.us
Earl Park-Richland Township Public Library	Dana Leonard	earlparklibrary@gmail.com
East Chicago Public Library	Marla K. Spann	mspann@ecpl.org
Eckhart Public Library	Valerie Simmons	vsimmons@epl.lib.in.us
Edinburgh Wright-Hageman Public Library	Miranda Burton	mburton@edinburgh.lib.in.us
Elkhart Public Library	Lisa Guedea Carreño	lisagc@myepl.org
Evansville Vanderburgh Public Library	Scott Kinney	ceo@evpl.org
Fairmount Public Library	Jean Decker	director.fairmountpubliclibrary@gmail.com
Farmland Public Library	Carrie Watson	carrie@farmlandpubliclibrary.org
Fayette County Public Library	Betsy Slavens	betsy@fcplibrary.lib.in.us
Flora-Monroe Township Public Library	Rachel Ashcraft	rashcraft@flora.lib.in.us
Fort Branch-Johnson Township Public Library	Laura Happe	laura@fortbranchlibrary.com
Francesville-Salem Township Public Library	Anita Messer	amesser@fran-salem.lib.in.us
Frankfort-Clinton County Contractual Public Library	Morgan Maldonado	morgan@myfcpl.org
Franklin County Public Library District	Susan Knight	susan@fclibraries.org
Fremont Public Library	Sherrie Ambrose	sambrose@fremont.lib.in.us
Fulton County Public Library	Andrea Stineback	director@fulco.lib.in.us
Garrett Public Library	Nicholas Stephan	nstephan@gpl.lib.in.us
Gary Public Library	Diana Morrow	morrd@garypubliclibrary.org
Gas City-Mill Township Public Library	Jennifer Vermilion	jvermilion@gcmtpl.lib.in.us
Goodland & Grant Township Public Library	Steve McNelly	smcnelly@goodland.lib.in.us
Goshen Public Library	Ann-Margaret Rice	amrice@goshenpl.lib.in.us
Greensburg-Decatur County Contractual Public Library	Vanessa Martin	vmartin@greensburglibrary.org
Greentown & Eastern Howard School Public Library	Mindy Hobensack	Mindy.Hobensack@eastern.k12.in.us
Greenwood Public Library	Cheryl Dobbs	cdobbs@greenwoodlibrary.us
Hagerstown-Jefferson Township Public Library	Brenda Campbell	director@hagerstownlibrary.org
Hamilton East Public Library	Melissa Loiselle	loisellem@hamiltoneastpl.org
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Hammond Public Library	Cornell White	whitec@hammond.lib.in.us
Hancock County Public Library	Dave Gray	dgray@hcplibrary.org
Harrison County Public Library	Alisa Burch	aburch@hcpl.lib.in.us
Hartford City Public Library	Michele Risinger	director@hartfordcity.lib.in.us
Henry Henley Public Library	Arlene Reynolds	hhlibrary@outlook.com
Huntingburg Public Library	Lisa McWilliams	director@huntingburg.lib.in.us
Huntington City-Township Public Library	Rebecca Lemons	rlemons@huntingtonpub.lib.in.us
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Jasonville Public Library	Anita Lorenzo	jvilleplibrary@yahoo.com
Jasper County Public Library	Patty Stringfellow	pstringfellow@myjcpl.org
Jasper-Dubois County Contractual Public Library	Christine Golden	cgolden@jdcpl.us
Jay County Public Library	Eric Hinderliter	ehinderliter@jaycpl.lib.in.us
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Jennings County Public Library	Mary Abplanalp	mary.abplanalp@jenningslib.org
Johnson County Public Library	Lisa Lintner	llintner@jcplin.org
Jonesboro Public Library	Carol Jones	jonesborolibrary56@yahoo.com
Joyce Public Library	Jana Harris	joycepubliclibrary@yahoo.com
Kendallville Public Library	Mindy London	mpatterson@kendallvillelibrary.org
Kentland-Jefferson Township Public Library	Roberta S Dewing	directorkpl@gmail.com

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Kingman-Millcreek Public Library	Karen Keller	kingmanlib@sbcglobal.net
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Knightstown Public Library	JoAnn Bush	joann@knightstown.lib.in.us
Knox County Public Library	Emily Cooper Bunyan	ebunyan2001@yahoo.com
Kokomo-Howard County Public Library	Faith Brautigam	fbrautigam@khcpl.org
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La Grange County Public Library	Richard Kuster	richard.kuster@lagrange.lib.in.us
La Porte County Public Library	Fonda Owens	fowens@laportelibrary.org
Ladoga-Clark Township Public Library	Megan Noggle	ladoga@ladoga.lib.in.us
Lake County Public Library	Carol Daumer Gutjhar	cdaumer@lcplin.org
Lawrenceburg Public Library	Jake Moore	jmoore@lpld.lib.in.us
Lebanon Public Library	Beau Cunnyngham	beau@leblib.org
Ligonier Public Library	Angie Scott	ascott@ligonier.lib.in.us
Lincoln Heritage Public Library	Rae Ann Kippenbrock	director@lincolnheritage.lib.in.us
Linden Public Library	Kathie Watkins	lindenlibrary@yahoo.com
Linton Public Library	Jennifer White	jwhite@lintonpl.lib.in.us
Logansport-Cass County Public Library	David Ivey	dmivey@logan.lib.in.us
Loogootee Public Library	Darla Wagler	dwagler@loogootee.lib.in.us
Lowell Public Library	Deborah Kristoff	dkristoff@lowellpl.lib.in.us
Marion Public Library	Jaime Pitt	jpitt@marion.lib.in.us
Matthews Public Library	Jennifer Jones	matthewspubliclibrary@yahoo.com
Melton Public Library	Trista Rue	trista@melton.lib.in.us
Michigan City Public Library	Donald Glossinger	dgloss@mclib.org
Middlebury Community Public Library	Juli Wald	juliw@middleburylibrary.org
Middletown Fall Creek Township Public Library	Teresa Dennis	teresaholden@yahoo.com
Milford Public Library	Julia Frew	jfrew@milford.lib.in.us
Mishawaka-Penn-Harris Public Library	Donna Meeks	d.meeks@mphpl.org
Mitchell Community Public Library	Chloe Day	cday@mitchell.lib.in.us
Monon Town & Township Public Library	Barbara Rayburn	brayburn@monon.lib.in.us
Monroe County Public Library	Grier Carson	gcarson@monroe.lib.in.us
Monterey-Tippecanoe Township Public Library	Toni Mersch	tonim@monterey-tipp.lib.in.us
Montezuma Public Library	Jayanne Rumple	director@montezuma.lib.in.us
Monticello-Union Township Public Library	Candace Wells	cwells@monticello.lib.in.us
Montpelier-Harrison Township Public Library	Cathy Leas	cdlladybug@hotmail.com
Mooresville Public Library	Diane Huerkamp	dianeh@mooresvillepublic.lib.in.us
Morgan County Public Library	Krista Ledbetter	kristaq@morgancountylibrary.info
Morrisson Reeves Public Library	Dena Little	dlittle@mrlinfo.org
Muncie-Center Township Public Library	Alan Kornblau	akornblau@munpl.org
Nappanee Public Library	Seth James	sjames@nappaneelibrary.org
New Albany-Floyd County Public Library	Melissa Merida	mmerida@nafclibrary.org
New Carlisle & Olive Township Public Library	Roanna Hooton	rhooton@ncpl.lib.in.us
New Castle-Henry County Public Library	Winnie Logan	winniel@nchcpl.org
New Harmony Workingmen's Institute	Ryan Rokicki	mryanrokicki@yahoo.com
Newburgh Chandler Public Library	Trista Smith	tsmith@ncplibraries.org
Newton County Public Library	Jennifer Arrenholz	j.arrenholz@newton.lib.in.us
Noble County Public Library	Sandra Petrie	spetrie@nobleco.lib.in.us
North Judson-Wayne Township Public Library	Kelsie Purcell	njwtdirector@gmail.com
North Madison County Public Library System	Jamie Scott	jscott@elwood.lib.in.us
North Manchester Public Library	Andrea Zwiebel	director@nman.lib.in.us
North Webster Community Public Library	Keith Kuric	director@nwcpl.org
Oakland City-Columbia Township Public Library	Julie Elmore	admin@occtpl.lib.in.us
Odon Winkelpleck Public Library	Susan Graber	sugraber@odon.lib.in.us

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Orleans Town & Township Public Library	Christi Morgan	cmorgan@orleans.lib.in.us
Osgood Public Library	Mark Mellang	director@osgoodlibrary.org
Otterbein Public Library	Latisha Provo	director@otterbeinpubliclibrary.org
Owen County Public Library	Ginger Kohr	GROGERS@owenlib.org
Owensville Carnegie Public Library	Kyle Evans	kyle@owensvillelibrary.org
Oxford Public Library	Emily Matthys Bennett	oxfordlibrary@sbcglobal.net
Paoli Public Library	Tammie Johnson	paolipubliclibrary@paoli.lib.in.us
Parke County Public Library	Andrew Akers	aakers@parkecountypl.lib.in.us
Peabody Public Library	Michael Ashby	mashby@ppl.lib.in.us
Pendleton Community Public Library	Lynn Hobbs	lhobbs@pendleton.lib.in.us
Penn Township Public Library	Lynnett Heckman	pennlib@hotmail.com
Perry County Public Library	Nathan Jochum	njochum@perrycountypl.org
Peru Public Library	Maryann Farnham	perupubliclibrary@yahoo.com
Pierceton & Washington Township Public Library	Connie Anderson	csanderson8085@outlook.com
Pike County Public Library	Stephanie Rawlins	director@pikeco.lib.in.us
Plainfield-Guilford Township Public Library	Montie Manning	mmanning@plainfieldlibrary.net
Plymouth Public Library	Steven Buras	stevenb@myplymouthlibrary.org
Porter County Public Library System	Jesse Butz	jbutz@pcpls.org
Poseyville Carnegie Public Library	Heather Morlan	director@pcpl.lib.in.us
Princeton Public Library	Shannon Linsday	Director@princetonpl.lib.in.us
Pulaski County Public Library	Mackenzie Ledley	mledley@pulaskicounty.lib.in.us
Putnam County Public Library	Matt McClelland	mmcclelland@pcpl21.org
Remington-Carpenter Township Public Library	Sue Waibel	sue@rctpl.lib.in.us
Ridgeville Public Library	Ruth McCormick	rplibrary2018@gmail.com
Roachdale-Franklin Township Public Library	Jennifer Stranger	roachdalepubliclibrary@gmail.com
Roann-Paw Paw Township Public Library	Joy Harber	roannlibrary@yahoo.com
Roanoke Public Library	Celia Bandelier	director@roanoke.lib.in.us
Royal Center-Boone Township Public Library	Stephanie Collis	royalcenterlib@frontier.com
Rushville Public Library	Nicki Kirchoff	nakirchoff@rushvillelibrary.com
Salem-Washington Township Public Library	Jill Duchemin	jillduchemin@hotmail.com
Scott County Public Library	Darlene Hall	darlene@scott.lib.in.us
Shelby County Public Library	Brandy Graves	bgraves@sscpl.lib.in.us
Sheridan Public Library	Kim Riley	kim@sheridan.lib.in.us
Shoals Public Library	Sylvia Albaugh	salbaugh@shoals.lib.in.us
South Whitley Community Public Library	Cody Abbott	director@swcplib.com
Speedway Public Library	Darsi Bohr	dbohr@speedway.lib.in.us
Spencer County Public Library	Sherri Risse	scplsherrir@gmail.com
Spiceland Town-Township Public Library	Lisa Roland	spicelandlibrary@gmail.com
St Joe County Public Library	Stephanie Murphy	s.murphy@sjcpl.org
Starke County Public Library System	Kathleen Bowman	kbowman@starkecountylibrary.org
Sullivan County Public Library	Jordan Orwig	jorwig@sullivan.lib.in.us
Swayzee Public Library	Stephanie Riddle	swaypub@swayzee.com
Switzerland County Public Library	Emily Fox	director@scpl.us
Syracuse-Turkey Creek Township Public Library	Kim Blaha	kblaha@syracuse.lib.in.us
Thorntown Public Library	Christine Sterle	csterle@thorntownpl.org
Tippecanoe County Public Library	Jos Holman	jholman@tcpl.lib.in.us
Tipton County Public Library	Jason Fields	jfields@tiptonpl.org
Tyson Library Association Inc	Margaret Marcy	director@tysonlibrary.org
Union City Public Library	Larry Sexton	ucpublib@gmail.com
Union County Public Library	Julie Jolliff	julieUCPL@gmail.com
Upland Public Library	Aubrie Wickham	bartonrdirector@gmail.com
Van Buren Public Library	Shiloh McMullen	director@vbpl.lib.in.us

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Vernon Township Public Library	Ashtan Bennett	abennett@vtpl.lib.in.us
Vigo County Public Library	Kristi Howe	khowe@vigolibrary.org
Wabash Carnegie Public Library	Jon Gaskill	jon@wabash.lib.in.us
Wakarusa-Olive & Harrison Township Public Library	Matthew Bowers	mbowers@wakarusa.lib.in.us
Walkerton-Lincoln Township Public Library	Jennifer Kirman	walkerton.lincoln.library@gmail.com
Walton & Tipton Township Public Library	Kristi Hileman	khileman@walton.lib.in.us
Wanatah Public Library	Don Parker	wanatahl@hotmail.com
Warren Public Library	Robert Neuenschwander	warrenpl@warren.lib.in.us
Warsaw Community Public Library	Heather Barron	hbarron@warsawlibrary.org
Washington Carnegie Public Library	Teresa Heidenreich	teresah@washingtonpubliclibrary.org
Washington Township Public Library	Suzanne A Robinson	washtwplib@hotmail.com
Waterloo-Grant Township Public Library	Jenny Buchs	director@waterloo.lib.in.us
Waveland-Brown Township Public Library	Christy Roark	director@waveland.lib.in.us
Wells County Public Library	Sarah MacNeill	smacneill@wellscolibrary.org
West Lafayette Public Library	Marra Honeywell	mhoneywell@wlaf.lib.in.us
West Lebanon-Pike Township Public Library	Kirra Reed	westleblibrary@hotmail.com
Westchester Public Library	Heather Chaddock	heather@wpl.lib.in.us
Westfield Washington Public Library	Sheryl Sollars	SSollars@wwpl.lib.in.us
Westville-New Durham Township Public Library	Bridget Kraemer	director@westville.lib.in.us
Whiting Public Library	Montserrat Inglada	montserrat@whiting.lib.in.us
Willard Library Of Evansville	George Carter	gcarter@willard.lib.in.us
Williamsport-Washington Township Public Library	Christopher Brown	cbrown@williamsportlibrary.in.gov
Winchester Community Public Library	Jana Barnes	wincomlib@yahoo.com
Wolcott Community Public Library	Randi Nagel	director@mywcpl.com
Worthington Jefferson Township Public Library	Andrea Fuller	wjtpl@yahoo.com
York Township Public Library	Lisa Jefvert	yorktwplib@gmail.com
Yorktown-Mount Pleasant Township Community Public Library	Liz Rozelle	lizrozelle@yorktownlib.org

Appendix B: Manuals and Publications
Management Necessities for Public Libraries

1. **Accounting and Uniform Compliance Guidelines Manual for Libraries**
Often referred to as the "Budget Manual." Available online at State Board of Accounts website: https://www.in.gov/sboa/political-subdivisions/libraries/ for "political subdivisions…libraries." Then drop down Uniform Compliance Guidelines, then Manuals. Note: reduced to four chapters and an Appendix because additional information is found under the following headings: Internal Control Standards, Indiana Codes, Deposit and Investment of Funds, Public Purchasing Law, etc. Please explore all the topics to find what relates to libraries.

2. **Handbook on Indiana's Public Access Laws**
This handbook is prepared by the Office of the Attorney General and Office of the Public Access Counselor and is available online at: https://www.in.gov/pac/files/pac-handbook.pdf

3. **Library Laws IC 36-12**
Please consult the online edition of Indiana Library Laws which contains the most current information at the following webpage:
http://iga.in.gov/legislative/laws/current/ic/titles/036#36-12

4. **Indiana Administrative Code**
Please consult the online edition of the Indiana Administrative Code for the most current information. http://iac.iga.in.gov/iac//iac_title?iact=590

5. **Indiana Library Resource Sharing Manual (2020)**:
https://www.in.gov/library/services-for-libraries/ldoresources/IRS/

6. **Indiana Public Library Directory (Updated regularly)**
https://www.in.gov/library/directory-of-indiana-libraries/pldirectory/

7. **IN The Public Trust: A Reference Manual for Indiana Public Library Board Members**
(1993, revised 2021): https://www.in.gov/library/files/IN-The-Public-Trust-2021.pdf *see the Survival Guide's Chapter 2 – Library Board Information

8. **Statistics of Indiana Public Libraries**
Annual edition available at: https://www.in.gov/library/services-for-libraries/plstats/

Appendix C: Financial Glossary of Terms to Know

Participants should become familiar with terms, understand their meaning and be able to apply them to the Public Library Budgeting Process.

Department of Local Government Finance (DLGF) -- state agency that is responsible for:

- Ensuring that laws regarding property tax assessment and local government budgeting are carried out properly.
- Publishing rules governing property tax assessment.
- Annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.
- Gathering and analyzing data relating to property taxation, to maintain databases, and periodically to report on taxation to the General Assembly.
- Providing training to assessing officials and administer an assessment certification program.

Contact: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf

State Board of Accounts (SBOA) -- people who supervise the way you spend your money after the Department of Local Government Finance has approved it, and who conduct the audits of governmental units.

Contact: https://www.in.gov/sboa/political-subdivisions/libraries/

Accounts -- specific categories within funds from which monies may be expended.

Ad Valorem -- according to the value.

Ad Valorem Tax Levy -- total property taxes imposed by a taxing unit on current property assessment. It is collected the next year

Additional Appropriations -- requests for the approval to expend monies in addition to those already appropriated in the regular budget. The appropriations are for unanticipated revenue or existing revenues not already appropriated, such as monies in the Library Improvement Reserve Fund (LIRF).

Please note that these are requests for authority to spend money, not for the money itself. You must already have the money.

In order to get approval to spend additional monies the library board must pass a resolution, legal notice must be given to taxpayers, and a public hearing is held.

Adopting County -- county in which the County Adjusted Gross Income Tax (CAGIT) or County Option Income Tax (COIT) has been adopted.

Advance Draw -- advance payment of tax monies collected for distribution to you by the county auditor. It is intended to help alleviate cash flow problems caused by a lack of an operating balance. It is best to ask for an advance draw in the months of April, May, October and November. When asking for an advance draw, ask for 95% of all funds available. A letter must be written to the County Treasurer and County Auditor at least 30 days prior to the requested date(s). Also, a library board resolution should be approved and signed by all board members, either in favor of the advance draw or against the advanced draw.

Appropriation -- legally approved budget.

Appropriations
All "government" funds must be approved for expenditure by the State. This is done in the form of approving expenditures in specific accounts. These are called appropriations. Appropriations must be advertised and approved for the operating fund, BIRF fund, Lease Rental fund, Rainy Day fund, Library Capital Projects fund and Library Improvement Reserve Fund. Gift funds, outside of operating income, are not appropriated.

Assessed Valuation -- that fraction of the fair market value of taxable property as set by statute.

Assessed Value Growth Quotient (AVGQ) – now known as Maximum Levy Growth Quotient (MLGQ)

BIRF -- Bond and Interest Redemption Fund.

Budget Year -- the twelve month period for which a taxing unit adopts a budget, levies and property tax rate--January through December for public libraries.

CEDIT -- County Economic Development Income Tax (CEDIT or EDIT)
One of Indiana's county income taxes. CEDIT is adopted by the county council if the county has the County Adjusted Gross Income Tax (CAGIT), the COIT council if the county has County Option Income Tax (COIT), and either body if the county has neither. Most counties that use CEDIT also have either CAGIT or COIT. **Ended in 2016. See LIT.**

Certified Distribution -- the amount of County Adjusted Gross Income Tax (CAGIT) which the commissioner of the Department of Revenue shall, on or before July 1 of each year, certify to the treasurer of a county imposing CAGIT as the amount of tax the county treasurer shall receive during the next succeeding calendar year for allocation and distribution among the taxing units and school corporations.

Certified Share -- the amount of County Adjusted Gross Income Tax (CAGIT) which the auditor of a county imposing CAGIT shall certify to each participating taxing unit, including the library, in the county as the amount of tax such participating taxing unit shall receive from the treasurer during the next succeeding calendar year.

Circuit Breaker – The means by which no more than a certain percentage of a property's assessed value is paid in taxes. The percentage represents the "cap" for property taxes on the property. If the taxes for the property exceed the cap percentage, a property tax credit is issued for the dollar amount above the cap. The actual property tax to be paid would then equal the dollar amount of the property's gross assessed value multiplied by the circuit breaker percentage cap. For example, if a property with a gross assessed value of $100,000 has a tax bill of $2,100 and the circuit breaker percentage cap is 2%, a tax credit in the amount of $100 would be issued for that property, thereby reducing the property tax amount due to $2,000 or 2% of its gross assessed value.

Commercial Excise Vehicle Tax (CVET) -- truck, tractor, trailer, semi trailer, or truck-tractor subject to registration under IC 9-18.

County Adjusted Gross Income Tax (CAGIT) -- Taxes collected on County Income and divided into two forms of payment to libraries.
>   Certified Shares - Approximately 75% of CAGIT
>   Property Tax Replacement Credit (PTRC) - This is approximately 25% of CAGIT and is used primarily to reduce property taxes.

This is optional by individual counties and may be 1/2, 3/4, or 1% of taxpayer's income. This tax is distributed to governmental units county-wide, based upon their property tax levy as a percent of the entire county's and can thus fluctuate from year to year.

These receipts are distributed semi-annually and can fluctuate from year to year based upon the levies of other units and the money available for distribution. Only PTRC goes to schools. **Ended in 2016. See LIT.**

County Option Income Tax (COIT)
This is another county income tax that may be adopted by the county only if it does not have CAGIT or if it rescinds CAGIT. No county can have both taxes.

COIT is not a replacement for property tax. However, income from COIT can be used to increase the Homestead Credit. No schools receive COIT. **Ended in 2016. See LIT.**

Excess Levy Fund -- when property tax collection exceeds the library's approved levy, you are required to place this money in a separate "levy excess fund." This money must be used to reduce your levy in next year's budget.

Excessive Levy Appeals (Library Appeal) -- As a result of the property tax freeze and the elimination of maximum levies, the only way to increase funding beyond the state limits placed on libraries is to file an excessive levy appeal with the Department of Local Government Finance. The statute allows for the following appeals applicable to libraries:

1.   Permission to permanently increase the library's levy in excess of prescribed limitations established if in the judgment of the Department of Local Government Finance such increase is reasonably necessary due to increased costs of the library resulting from annexation, consolidation or other extensions of governmental service by the library to additional geographic areas or persons

2.   Permission to permanently increase the library's levy in excess of prescribed limitations if the library unit's three-year average growth factor exceeds one and one tenth (1.1).

3.   Permission to the library to increase its levy in excess of prescribed limitations if in the judgment of the Department of Local Government Finance an advertising error, mathematical error, or error in data made at the local level (by the library) had a considerable financial impact in the determination of the civil taxing unit's levy limitations, rate, or levy. The increase to the maximum levy could be permanent or temporary depending on the type of error.

4.   Permission to the library to temporarily increase its levy in excess of prescribed limitations if the library suffers a property tax shortfall due to an erroneous assessed value.

Expenditure -- actual paying out of funds.

Funds -- categories for separating revenues into which funds may be received and disbursed. Typical funds include: operating, improvement reserve, construction, bond, rainy day capital projects, gift and petty cash.

Some funds are required to be broken down into smaller categories for expenditures. These categories are called accounts. One of the most important funds, which must have accounts, is the operating fund.

Funds are categories into which money is received and disbursed on paper. They are not actual bank accounts or investments. You could conceivably have every last penny you own in one checking account in one bank and have several funds. The most you can have in one bank is $100,000.

Growth Quotient -- the estimate of total nonfarm personal income for Indiana in a calendar year as computed by the federal Bureau of Economic Analysis using any actual data for the calendar year and any estimated data determined appropriate by the federal Bureau of Economic Analysis.

> Growth Quotient minus 1
> •Because it's the growth, it includes the 100% you currently have. So it's like a 4% raise. You figure your new salary by multiplying the current salary by 1.04
> •So say your current salary is $1,000. You get a 4% (0.04) raise, your new raise is 1,000 x 1.04 = $1,040
> •But your raise was just 4% or 0.04, or the growth in salary minus 1 (1.04 –1.00 = .04)

Levy -- actual amount of dollars raised in property taxes; a product of a specified tax rate and the assessed value.

Library Tax Rate -- shall be in the amount of one cent on each hundred dollars of assessed value of taxable property within the library taxing district for Class I libraries.

Library Improvement Reserve Fund (**LIRF)** -- can be established for the accumulation of monies for anticipated future capital expenditures such as: purchase of land; purchase and construction of buildings or structures; construction of additions or improvements to existing structures; purchase of equipment; and all repairs or replacement of buildings or equipment. This money comes from the operating fund and is not a separate tax rate.

Local Income Tax (LIT) – Replacement of CAGIT, COIT, CEDIT, and LOIT. Imposed at the county level at a single rate, and then distributed among government units according to their maximum levy.

LOIT Local Option Income Tax gives counties the flexibility to fund the costs of local government with local income taxes instead of property taxes. The county decides by ordinance whether to adopt. **Ended in 2016. See LIT.**

Maximum Levy -- maximum amount of property taxes that can be raised. The maximum levy, as of 2017, is the prior year maximum levy, plus financial institutions adjustment (one-time adjustment), times the maximum levy growth quotient, equals the Budget Year Maximum Levy. This is then added to any levy adjustments to equal the

working maximum levy for planning purposes. These estimated figures are provided to each political subdivision before August 1.

Maximum Levy Growth Quotient -- the amount that the maximum levy is allowed to grow per year as set by the State Budget Agency. This number will be provided by June 30.

Operating Balance -- the sum of all your monies (cash, investments, etc.) in the operating fund at the end of the year after all receipts for the year have been received and all appropriations that are going to be spent have been spent.

Three things that this operating balance can go toward are:
1. an increase in next year's budget
2. a reduction in next year's tax levy
3. an increase in operating balance.

All three of these items are on your budget forms. The key in this whole thing is line six (6) budget form 4B (Actual Balance June 30th of present year).

In theory the operating balance should represent the fund's first six months (January 1 to June 30) of operating expenses less miscellaneous revenues (excluding property taxes) received in the same time period. This balance is traditionally used as cash flow for expenditures until your tax draws are received.

There is an old wives' tale that any appropriated monies not spent at the end of the year will be lost. This is not the case. All that you lose is the appropriations. The money, which is not spent, goes to increase your operating balance. This extra must, however, be anticipated when preparing the next year's budget.

Property Tax Levy -- actual amount of money to be collected from property owners as charged against their assessed valuation. The formula is:

$$\frac{\text{assessed valuation}}{100} \times \text{tax rate} = \text{tax levy}$$

The tax levy is the maximum statutory levy set for the unit.

Property Tax Rate   -- figure used to determine how much tax will be charged against a taxpayer's assessed valuation for every $100.00 worth of valuation. The formula is:

$$\frac{\text{property tax levy}}{\text{assessed valuation}} \times 100 = \text{property tax rate}$$

Public Employees Retirement Fund (PERF) -- a retirement program to provide retirement, disability and survivor benefits for its members.

Rainy Day Fund – can be established to receive transfers of unused and unencumbered funds (not more than ten percent of operating fund per fiscal year). Funds other than operating funds may be added to the rainy day fund. It is subject to the same appropriation process as other funds that receive tax money. See IC 36-1-8-5.1

Revenues (Receipts) -- all of the monies you take in and they can be of several types. There are:

- Property Taxes - paid semi-annually in the summer and at the end of the year

- Local Income Taxes (LIT)

- License Excise, FIT (Financial Institutions Tax) - distributed with property tax

- Commercial Vehicle Excise Tax (CVET) -This is an excise tax on commercial vehicles that has recently been moved from property tax rolls.

- To receive money from Indiana State Library a library must meet Standards for Public Libraries.

- PLAC sold - Public Library Access Card - any citizen residing in a public library district or any citizen who purchases a non-resident card, may then purchase a PLAC for a set amount of money, determined by law each year, and use any public library in Indiana. Must be deposited in a fund entitled PLAC fund. Quarterly, this revenue is sent to the Indiana State Library for deposit into the statewide PLAC fund.

- PLAC disbursement - Distributed by Indiana State Library in July, based on net loans your library has. Money received from PLAC sold is distributed back to libraries yearly.

- Miscellaneous Revenues - such as fines, fees, etc.

- Loans - (Tax Anticipated Warrants, or Bonds)

Revised 3-2012; Edited 7-2019; 6-2-2020

Indiana Public Library Annual Report 2023

1 - General Information

Questions relating to standards are in bolded blue font.

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

Please provide the most current information available.

01-001   Survey contact   _____

01-002   Preparer's phone number   _____

01-003   Time zone in which the library's administrative entity is located   _____

01-004   Library name   _____

01-005   Library class   _____

01-006   Library director   _____

01-007   Street address   _____

01-008   City   _____

01-009   ZIP code   _____

01-010   Is the mailing address the same as the address listed above?   _____

01-011   Mailing address   _____

01-012   Mailing city   _____

01-013   Mailing ZIP code   _____

01-014   Congressional district number   _____

01-015   Phone   _____

01-016   Fax   _____

01-017   Does your library have an answering machine, voicemail or other similar technology?   _____

01-018   Library URL   _____

01-019   Public library email address or a means
of electronic contact listed on the library's website   _____

Building Questions

01-020   Year the current central library was built   _____

01-021   Year of the most recent structural
addition or alteration to the current central library   _____

01-022   Square footage of the central library   _____

01-023   Click here to complete the central library daily hours.

This link will take you to a table where you can record the typical hours that the central library is
open.

Please enter the hours in the following format: XX:XX AM or XX:XX PM. Please enter the hours
that the library is open during a typical week. These are the hours which will be made available
online at https://www.in.gov/library/pldirectory.htm and updated as you notify us of changes.

01-
023a   If your central library has non-standard   _____
schedule that cannot be correctly entered into the
above form, please provide those hours here. For
example, if your library closes for an hour for
lunch, or if you have a special winter schedule,
report that here.

**01-038   Total number of hours the central
library is open during a typical week**   _____

**01-039   Total number of hours per week the
central library is open after 5:00 PM**   _____

**01-040   Total number of hours per week the
central library is open on Saturday**   _____

**01-041   Total number of hours per week the
central library is open on Sunday**   _____

01-042   Number of weeks per year the central
library was open in 2023   _____

**01-043   Total public service hours the central
library was open in 2023**   _____

Internet Access

01-044   What type of internet access is available
in the central library?   _____

01-045   Select the nearest download speed of
internet access in the central library.   _____

<u>Branch Information</u>

01-200   Total number of branches *(If this answer*   _____
= 0, skip questions 01-200a through 01-237)

<u>Individual Branch Information</u>

Grayed boxes are either prefilled (and sometimes locked) or are automatic calculations.

01-
200a   Branch name   _____

01-
201a   Branch street address   _____

01-
202a   Branch city   _____

01-
203a   Branch county   _____

01-
204a   Branch ZIP   _____

01-
205a   Is the mailing address the same as the   _____
address listed above?

01-
206a   Branch mailing address   _____

01-
207a   Phone   _____

01-
208a   Fax   _____

01-
209a   Year built   _____

01-
210a   Year of the most recent structural   _____
addition or alteration to branch building

01-
211a   Square footage of branch   _____

01-
212a   Number of weeks per year individual   _____
branch was open in 2023

01-
213a   Monday opening time   _____

01-
214a   Monday closing time   _____

01-215a   Tuesday opening time   _____

01-216a   Tuesday closing time   _____

01-217a   Wednesday opening time   _____

01-218a   Wednesday closing time   _____

01-219a   Thursday opening time   _____

01-220a   Thursday closing time   _____

01-221a   Friday opening time   _____

01-222a   Friday closing time   _____

01-223a   Saturday opening time   _____

01-224a   Saturday closing time   _____

01-225a   Sunday opening time   _____

01-226a   Sunday closing time   _____

01-227a   Total open hours for the branch library during a typical week. _____

01-228a   Total public service hours the branch was open in 2023 (manually compute 01-212a x 01-227a) _____

01-229a   What type of internet access is available in the branch library? _____

01-230a   Select the nearest download speed of internet access in the branch library _____

01-231   Total annual public service hours of all branches _____

01-300   Total number of bookmobiles *(If this answer = 0, skip questions 01-301a through 01-312)*   _____

Individual Bookmobile Information

01-301a   Bookmobile name   _____

01-302a   Street address   _____

01-303a   City   _____

01-304a   County   _____

01-305a   ZIP   _____

01-306a   Is the bookmobile's mailing address the same as the address listed above?   _____

01-307a   Mailing address   _____

01-308a   Phone   _____

01-309a   Total number of hours the bookmobile is open during a typical week   _____

01-310a   Number of weeks per year the bookmobile is open   _____

01-311a   Total public service hours the bookmobile was open in 2023 (manually calculate 01-309a x 01-310a)   _____

01-312   Total annual public service hours of all bookmobiles   _____

01-500   Total system public service hours per year   _____

2 - Registrations

Grayed boxes are either prefilled (and sometimes locked) or are automatic calculations.

02-001   Total number of resident registered users   _____

02-002   Total number of users from contracting areas   _____

02-003   Total number of paid non-resident registered users   _____

02-004   Total number of non-resident cards issued to student users   _____

02-005   Total non-resident cards issued to school employees   _____

02-006   Total number of non-resident cards issued to library employees   _____

02-007   Total number of all non-resident registered users   _____

02-008   Total number of registered users   _____

02-009   Total number of reciprocal users   _____

02-010   Total number of PLAC users   _____

02-011   Amount of non-resident fee   _____

02-012   Date the library board adopted this fee   _____

02-013   Does your library annually purge or mark inactive accounts for those patrons who have not used their accounts for the last three (3) years and do not owe materials, fines, or fees to the library?   _____

02-014   As of the end of the reporting period, does the library charge overdue fines (not replacement costs) to any users when they fail to return physical print materials by the date due?   _____

3 - Libraries and Political Subdivisions

Questions relating to standards are in bolded blue font.

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

If your library district is located in more than one county or is a county contractual, please list information for both counties or library and contractual division.

2020 Census figures are used for all calculations

03-001   Name of primary county   _____

03-002   Total assessed valuation for library district   _____

03-003   Operating tax rate   _____

03-004   Source year for data   _____

03-005   Debt fund tax rate   _____

03-006   LCPF tax rate   _____

03-007   Did your library roll the LCPF into the operating tax rate?   _____

03-008   Name of additional county   _____

03-009   Total assessed valuation for additional county   _____

03-010   Operating tax rate for additional county   _____

03-011   Debt fund tax rate   _____

03-012   LCPF tax rate   _____

03-013   Total district population taxed for library service   _____

03-013a   Total district population served by contract   _____

03-014   Total district population served (sum of taxed and contracting units)   _____

03-015   Political subdivision name   _____

03-016   Population served by taxation. (If the subdivision is served by contract, this line will be blank.)   _____

03-017   Population served by contract. (If the subdivision is served by taxation, this line will be blank.)   _____

03-018   Were there any changes to your library's service area?   _____

(Changes may include annexations, mergers, or changes to contracts.)

03-019   If the answer to 03-018 is YES, please   _____
explain

4 - Operating Revenue

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

Local Government Revenue

04-001   Property tax or CEDIT income from   _____
library tax rate

04-002   Miscellaneous income taxes or LIT   _____
(Local Income Tax)

04-003   Contractual revenue received for service   _____

04-004   Total local government revenue   _____

State Government Revenue

04-005   Financial Institutions Tax (FIT)   _____

04-006   License Vehicle Excise Tax   _____

04-007   Commercial Vehicle Excise Tax (CVET)   _____

04-008   Broadband Connectivity Grant   _____

04-009   Other state revenue   _____

04-010   Source(s):   _____

04-011   Total state revenue   _____

Federal Government Revenue

04-012   LSTA grants   _____

04-013   Other federal revenue (including ARPA   _____
funds)

04-014   Source(s):   _____

04-015   Total federal revenue   _____

Other Revenue

04-016   PLAC reimbursement   _____

04-017   Fines and fees   _____

04-018   Interest on investments   _____

04-019   Gift receipts   _____

04-020   Private and public foundation grants   _____

04-021   Miscellaneous revenue   _____

04-022   Source(s):   _____

04-023   Total other revenue   _____

04-024   Total operating revenue   _____

5 - Operating Fund Expenditures

Questions relating to standards are in bolded blue font.

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

Staff and Supplies

05-001   Salaries/wages of all library staff   _____

05-002   Employee benefits   _____

05-003   Other personal services   _____

05-004   Total personal services   _____

05-005   Total staff expenditures   _____

05-006   Total supplies   _____

Other Services and Charges

05-007   Professional services   _____

05-008   Communication and transportation   _____

05-009   Printing and advertising   _____

05-010   Insurance   _____

05-011   Utility services   _____

05-012   Repairs and maintenance   _____

05-013   Rentals   _____

05-014   Debt service   _____

05-015   Lease rental   _____

05-016   Other   _____

05-017   Total of other services and charges   _____

Capital Outlays from Operating Fund Expenditures

05-018   Land   _____

05-019   Buildings   _____

05-020   Improvements other than buildings   _____

05-021   Furniture and equipment   _____

05-022   Capital outlays for public access
computers, e-readers and electronic media   _____
devices. **DO NOT REPORT in Q05-021**

Library Materials - Operating Fund Expenditures

05-023   Books   _____

05-024   Periodicals and newspapers   _____

05-025   Audio/Visual materials, microforms, and _____
other non-printed, physical materials

05-026   E-books, electronic collections, and   _____
database licensing/purchase/lease expenditures

05-027   Electronic physical format, including   _____
Playaways and e-book readers

Library Materials - Non-Operating Fund Expenditures

05-028   Books   _____

05-029   Periodicals and newspapers   _____

05-030   Audio/Visual materials, microforms, and _____
other non-printed, physical materials

05-031   E-book and electronic database   _____
licensing/purchase/lease expenditures

05-032   Electronic physical format, including   _____
Playaways and e-book readers

05-033   Total expenditures for print materials _____

05-034   Total expenditures for electronic   _____
materials

05-035   Total expenditures for other materials _____

05-036   Total expenditures for collections   _____

05-037   Total operating fund capital outlays   _____

05-038   Total operating fund expenditure for   _____
collection development

05-039   Total non-operating fund expenditure for collection development   _____

05-040   Public access computers, e-readers and electronic media devices from all non-operating funds   _____

05-041   Total operating fund expenditures   _____

05-042   Other operating expenditures   _____

05-043   Total operating expenditures   _____

05-044   Total capital fund expenditures   _____

Non-Resident Fee Standard

05-045   Total collection expenditures   _____

05-046   Total 2022 operating expenditures per capita   _____

05-047   Difference between 2022 OE per capita and non- resident fee (subtract Q02-011 from Q05-046). If the output is a positive number, then your library's non-resident fee needs to be raised to match or exceed the operating expenditure per capita at the next scheduled board meeting.   _____

05-047a   Does your library's non-resident fee meet the standard? (Select YES if 05-047 is a negative number; Select NO if 05-047 is a positive number)   _____

05-048   Total 2023 operating expenditures per capita. PLEASE MAKE SURE YOUR 2024 NON- RESIDENT FEE IS EQUAL OR GREATER THAN THIS AMOUNT   _____

Collection Development Standard

05-049   Collection development expenditure (from all funds) as a percentage of operating fund expenditure   _____

6 - Capital Revenue

Grayed boxes are either prefilled, locked, or automatic calculations.

06-001   Local government capital revenue   _____

06-002   State government capital revenue   _____

06-003   Federal government capital revenue   _____

06-004   Other capital revenue   _____

06-005   Total capital revenue   _____

7 - Employment Data

Report figures as of the last day of the fiscal year. Include all positions funded in the library's budget whether those positions are filled or not.

<u>All Librarians</u>

07-001   Total number of all librarians   _____

07-002   Total number of paid hours per week for all librarians   _____

07-003   FTE for all librarians   _____

<u>ALA-MLS Librarians</u>

07-004   How many of the librarians reported in 07-001 have an ALA-MLS degree?   _____

07-005   Total number of paid hours per week for all ALA-MLS librarians   _____

07-006   FTE for all ALA-MLS librarians   _____

<u>All Other Staff</u>

07-007   Total number of all other paid staff   _____

07-008   Total number of paid hours per week for all other paid staff   _____

07-009   FTE for all other paid staff   _____

07-010   Total number of all paid staff   _____

07-011   Total hours paid per week for all paid staff   _____

07-012   FTE for all paid staff   _____

07-013   Number of hours per week considered to be full-time employment in your library   _____

8 - Library Service and Technology

Grayed boxes are either prefilled, locked, or automatic calculations.

<u>Interlibrary Loans</u>

08-001   Number of interlibrary loan items (including photocopies) your library has provided to other libraries   _____

08-002   Evergreen transits to other libraries. Number will be supplied by the Indiana State Library   _____

08-003   SRCS materials provided to other libraries. Number will be supplied by the Indiana State Library   _____

08-004   Total number of loans provided to other libraries   _____

08-005   Number of interlibrary loan items (including photocopies) your library has borrowed from other libraries   _____

08-006   Evergreen transits received from other libraries. Number will be supplied by the Indiana State Library   _____

08-007   SRCS materials received from other libraries. Number will be supplied by the Indiana State Library   _____

08-008   Total number of loans received from other libraries   _____

08-009   Net lending rate   _____

Programs

A program is any planned event which introduces the attendees to any of the broad range of library services or activities or which directly provides information to participants. Programs may cover use of the library, library services, or library tours. They may also provide cultural, recreational, or educational information, often designed to meet a specific social need.

Live (Synchronous) In-Person, Onsite Program Sessions

08-010   Number of in-person, onsite children's programs for ages 0-5   _____

08-011   Number of in-person, onsite children's programs for ages 6-11   _____

08-012   Number of in-person, onsite young adult programs   _____

08-013   Number of in-person, onsite adult programs   _____

08-014   Number of in-person, onsite general interest (all ages) programs   _____

08-015   Total number of live, in-person, onsite program sessions   _____

Live (Synchronous) In-Person, Offsite Program Sessions

08-016   Number of in-person, offsite children's programs for ages 0-5   _____

08-017   Number of in-person, offsite children's programs for ages 6-11   _____

08-018   Number of in-person, offsite young adult programs   _____

08-019   Number of in-person, offsite adult programs   _____

08-020   Number of in-person, offsite general interest (all ages) programs   _____

08-021   Total number of live, in-person, offsite program sessions   _____

Live (Synchronous) Virtual Program Sessions

Live, virtual programs are conducted via a Web conferencing or Webinar platform such as Facebook, YouTube, or Zoom, during which a library staff member (or other party sponsored by the library) is presenting to or interacting with an audience in real-time.

08-022   Number of live, virtual children's programs for ages 0-5   _____

08-023   Number of live, virtual children's programs for ages 6-11   _____

08-024   Number of live, virtual young adult programs   _____

08-025   Number of live, virtual adult programs   _____

08-026   Number of live, virtual general interest (all ages) programs   _____

08-027   Total number of live, virtual programs   _____

Attendance - Live (Synchronous) In-Person, Onsite Program Sessions

08-028   Attendance at in-person, onsite children's programs for ages 0-5   _____

08-029   Attendance at in-person, onsite children's programs for ages 6-11   _____

08-030   Attendance at in-person, onsite young adult programs   _____

08-031   Attendance at in-person, onsite adult programs   _____

08-032   Attendance at in-person, onsite general interest (all ages) programs   _____

08-033   Total attendance at live, in-person, onsite programs   _____

Attendance - Live (Synchronous), In-Person, Offsite Program Sessions

08-034   Attendance at in-person, offsite children's programs for ages 0-5   _____

08-035   Attendance at in-person, offsite children's programs for ages 6-11   _____

08-036   Attendance at in-person, offsite young adult programs   _____

08-037   Attendance at in-person, offsite adult programs   _____

08-038   Attendance at in-person, offsite general interest (all ages) programs   _____

08-039   Total attendance at live, in-person, offsite programs   _____

Attendance - Live (Synchronous) Virtual Program Sessions

08-040   Attendance at live, virtual children's programs for ages 0-5 as counted by participant devices   _____

08-040a   Attendance at live, virtual children's programs for ages 0-5 as counted by participants (optional)   _____

08-041   Attendance at live, virtual children's programs for ages 6-11 as counted by participant devices   _____

08-041a   Attendance at live, virtual children's programs for ages 6-11 as counted by participants (optional)   _____

08-042   Attendance at live, virtual young adult programs as counted by participant devices   _____

08-042a   Attendance at live, virtual young adult programs as counted by participants (optional)   _____

08-043   Attendance at live, virtual adult programs as counted by participant devices

_____

08-043a   Attendance at live, virtual adult synchronous programs as counted by participants (optional)

_____

08-044   Attendance at live, virtual general (all ages) programs as counted by participant devices

_____

08-044a   Attendance at live, virtual general (all ages) programs as counted by participants (optional)

_____

08-045   Total attendance at live, virtual programs as counted by participant devices

_____

08-045a   Total attendance at synchronous virtual programs as counted by participants (optional)

_____

Additional Programming Totals by Type and Audience

08-046   Total number of live children's programs for ages 0-5 (in-person and synchronous virtual)

_____

08-047   Total number of live children's programs for ages 6-11 (in-person and synchronous virtual)

_____

08-048   Total number of live young adult programs (in-person and synchronous virtual)

_____

08-049   Total number of all live programs (in-person and synchronous virtual)

_____

08-050   Total attendance at in-person children's programs for ages 0-5

_____

08-051   Total attendance at in-person children's programs for ages 6-11

_____

08-052   Total attendance at in-person young adult in-person programs

_____

08-053   Total attendance at all in-person programs

_____

08-054   Total attendance at live children's programs for ages 0-5 (in-person and synchronous virtual)

_____

08-055   Total attendance at live children's programs for ages 6-11 (in-person and synchronous virtual)

_____

08-056   Total attendance at live young adult programs (in-person and synchronous virtual)   _____

08-057   Total attendance at all live programs (includes in-person and synchronous virtual)   _____

Recorded (Asynchronous) Program Presentations

08-058   Total number of recorded (asynchronous) program presentations   _____

08-059   Total view of recorded (asynchronous) program presentations   _____

Children's Reading Program

08-060   How many weeks of a Children's Reading Program did your library offer at each fixed location?   _____

08-061   Total number of non-library sponsored programs   _____

08-062   Total attendance at non-library sponsored programs   _____

08-063   Total number of annual visits to the library   _____

08-063a   Library visits reporting method   _____

08-064   **Total number of reference transactions in 2023**   _____

08-064a   Reference transactions reporting method   _____

08-065   Instructional reference services (optional)   _____

Electronic Collections (includes Licensed Databases)

08-066   Number of state-licensed databases (INSPIRE databases)   _____

08-067   Number of local and other licensed databases (not INSPIRE)   _____

08-068   Name(s) of public use/commercial databases to which the library subscribes   _____

08-069   Total electronic collections/databases   _____

Public Computers

08-070   Number of uses (sessions) of public internet computers in 2023   _____

08-070a   Reporting method for number of uses of public internet computers   _____

08-071   Number of wireless internet uses per year   _____

08-071a   Reporting method for wireless sessions   _____

08-072   Number of public internet computers system-wide   _____

08-073   Number of staff computers   _____

08-074   Number of website visits   _____

Library System Automation

08-075   Name of your library's automated bookkeeping system (If you do not have one, enter "N/A")   _____

08-076   Brand and version of Integrated Library System   _____

9 - Circulation and Holdings

Questions relating to standards are in bolded blue font.

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

09-001   Circulation of physical items   _____

09-002   Use of electronic materials *(e.g., e-books circulated or electronic materials downloaded annually)*   _____

09-003   Successful retrieval of electronic information *(e.g., electronic material usage or views not meeting the definition of circulation and not otherwise reported in 09-002)*   _____

09-004   Total electronic content use   _____

09-005   Circulation of all children's physical materials   _____

09-006   Circulation of other physical items   _____

09-007   Total circulation of all materials   _____

09-008   Total collection use   _____

09-009   Total in-house usage of materials   _____

Selected Holdings

09-010   Books (print)   _____

09-011   Does the library belong to an e-book   _____
consortium?

09-012   Name of e-book consortium   _____

09-013   E-books (LOCAL HOLDINGS)   _____

09-014   E-books (CONSORTIUM HOLDINGS)   _____

09-015   E-books (TOTAL)   _____

09-016   Video materials - physical units   _____

09-017   Video materials - downloadable units   _____
(LOCAL HOLDINGS)

09-018   Video materials - downloadable units   _____
(CONSORTIUM HOLDINGS)

09-019   Video materials - downloadable units   _____
(TOTAL)

09-020   Audio materials - physical units   _____

09-021   Audio materials - downloadable units   _____
(LOCAL HOLDINGS)

09-022   Audio materials - downloadable units   _____
(CONSORTIUM HOLDINGS)

09-023   Audio materials - downloadable units   _____
(TOTAL)

09-024   Current print serial subscriptions   _____

09-025   Does your library circulate hotspots?   _____

09-026   Other circulating physical items   _____

09-027   Total physical items in collection (09-010 + 09-016 +
09-020 + 09-026)

_____

10 - Library Board

Enter the most current information available for all members. If the position is vacant, please
enter VACANT as the last name. Contact LDO with updates throughout the year.

10-0001	Position: President	_____
10-0002	First name	_____
10-0003	Middle initial/name	_____
10-0004	Last name	_____
10-0005	Home address	_____
10-0006	City	_____
10-0007	ZIP code	_____
10-0008	Email address	_____
10-0009	Appointing authority	_____
10-0010	Date term expires	_____
10-0011	Number of consecutive terms	_____
10-0012	Date of initial appointment	_____
10-0101	Position: Vice President	_____
10-0102	First name	_____
10-0103	Middle initial/name	_____
10-0104	Last name	_____
10-0105	Home address	_____
10-0106	City	_____

10-0107	ZIP code	_____
10-0108	Email address	_____
10-0109	Appointing authority	_____
10-0110	Date term expires	_____
10-0111	Number of consecutive terms	_____
10-0112	Date of initial appointment	_____
10-0201	Position: Secretary	_____
10-0202	First name	_____
10-0203	Middle initial/name	_____
10-0204	Last name	_____
10-0205	Home address	_____
10-0206	City	_____
10-0207	ZIP code	_____
10-0208	Email address	_____
10-0209	Appointing authority	_____
10-0210	Date term expires	_____
10-0211	Number of consecutive terms	_____
10-0212	Date of initial appointment	_____

10-0301 Position: Treasurer (Boards may have either a treasurer or treasurer/employee, but not both) _____

10-0302 First name _____

10-0303 Middle initial/name _____

10-0304 Last name _____

10-0305 Home address _____

10-0306 City _____

10-0307 ZIP code _____

10-0308 Email address _____

10-0309 Appointing authority _____

10-0310 Date term expires _____

10-0311 Number of consecutive terms _____

10-0312 Date of initial appointment _____

10-0401 Position: Treasurer / Employee (Boards may have either a treasurer or treasurer/employee, but not both) _____

10-0402 First name _____

10-0403 Middle initial/name _____

10-0404 Last name _____

10-0405 Home address _____

10-0406	City	_____
10-0407	ZIP code	_____
10-0408	Email address	_____
10-0409	Appointing authority	_____
10-0410	Date term expires	_____
10-0411	Number of consecutive terms	_____
10-0412	Date of initial appointment	_____
10-0501	Position: Member	_____
10-0502	First name	_____
10-0503	Middle initial/name	_____
10-0504	Last name	_____
10-0505	Home address	_____
10-0506	City	_____
10-0507	ZIP code	_____
10-0508	Email address	_____
10-0509	Appointing authority	_____
10-0510	Date term expires	_____
10-0511	Number of consecutive terms	_____

10-0512	Date of initial appointment	_____
10-0601	Position: Member	_____
10-0602	First name	_____
10-0603	Middle initial/name	_____
10-0604	Last name	_____
10-0605	Home address	_____
10-0606	City	_____
10-0607	ZIP code	_____
10-0608	Email address	_____
10-0609	Appointing authority	_____
10-0610	Date term expires	_____
10-0611	Number of consecutive terms	_____
10-0612	Date of initial appointment	_____
10-0701	Position: Member	_____
10-0702	First name	_____
10-0703	Middle initial/name	_____
10-0704	Last name	_____
10-0705	Home address	_____

10-0706	City	_____
10-0707	ZIP code	_____
10-0708	Email address	_____
10-0709	Appointing authority	_____
10-0710	Date term expires	_____
10-0711	Number of consecutive terms	_____
10-0712	Date of initial appointment	_____
10-0801	Position: Member	_____
10-0802	First name	_____
10-0803	Middle initial/name	_____
10-0804	Last name	_____
10-0805	Home address	_____
10-0806	City	_____
10-0807	ZIP code	_____
10-0808	Email address	_____
10-0809	Appointing authority	_____
10-0810	Date term expires	_____
10-0811	Number of consecutive terms	_____

10-0812	Date of initial appointment	_____
10-0901	Position: Member	_____
10-0902	First name	_____
10-0903	Middle initial/name	_____
10-0904	Last name	_____
10-0905	Home address	_____
10-0906	City	_____
10-0907	ZIP code	_____
10-0908	Email address	_____
10-0909	Appointing authority	_____
10-0910	Date term expires	_____
10-0911	Number of consecutive terms	_____
10-0912	Date of initial appointment	_____
10-1001	Position: Member	_____
10-1002	First name	_____
10-1003	Middle initial/name	_____
10-1004	Last name	_____
10-1005	Home address	_____

10-1006	City	_____
10-1007	ZIP code	_____
10-1008	Email address	_____
10-1009	Appointing authority	_____
10-1010	Date term expires	_____
10-1011	Number of consecutive terms	_____
10-1012	Date of initial appointment	_____
10-1101	Position: Member	_____
10-1102	First name	_____
10-1103	Middle initial/name	_____
10-1104	Last name	_____
10-1105	Home address	_____
10-1106	City	_____
10-1107	ZIP code	_____
10-1108	Email address	_____
10-1109	Appointing authority	_____
10-1110	Date term expires	_____
10-1111	Number of consecutive terms	_____

| 10-1112 | Date of initial appointment | _____ |

| 10-1201 | Position: Member | _____ |

| 10-1202 | First name | _____ |

| 10-1203 | Middle initial/name | _____ |

| 10-1204 | Last name | _____ |

| 10-1205 | Home address | _____ |

| 10-1206 | City | _____ |

| 10-1207 | ZIP code | _____ |

| 10-1208 | Email address | _____ |

| 10-1209 | Appointing authority | _____ |

| 10-1210 | Date term expires | _____ |

| 10-1211 | Number of consecutive terms | _____ |

| 10-1212 | Date of initial appointment | _____ |

| 10-0991 | What day of the month is the regular library board meeting? | _____ |

| 10-0992 | What is the time of the regular library board meeting? | _____ |

11 - Salary Section

Questions relating to standards are in bolded blue font.

Grayed boxes are either prefilled (and sometimes locked) or are automatic calculations.

| 11-001 | Annual salary of the director | _____ |

11-002   Does the library director have an employment contract?   _____

11-003   What is the current level of certification held by the library director?   _____

11-004   Job Title - Assistant or Associate Director   _____

11-005   Certification level   _____

11-006   Minimum hourly wage   _____

11-007   Maximum hourly wage   _____

11-008   Job Title - Department Head, Manager or Supervisor   _____

11-009   Certification level   _____

11-010   Minimum hourly wage   _____

11-011   Maximum hourly wage   _____

11-012   Job Title - Branch Head   _____

11-013   Certification level   _____

11-014   Minimum hourly wage   _____

11-015   Maximum hourly wage   _____

11-016   Job Title - Administrative Assistant   _____

11-017   Certification level   _____

11-018   Minimum hourly wage   _____

11-019   Maximum hourly wage   _____

11-020   Job Title - Automation, Network or System Manager   _____

11-021   Certification level   _____

11-022   Minimum hourly wage   _____

11-023   Maximum hourly wage   _____

11-024   Job Title - Business Manager   _____

11-025   Certification level   _____

11-026　Minimum hourly wage　_____

11-027　Maximum hourly wage　_____

11-028　Job Title - Cataloging or Technical　_____
Services Librarian

11-029　Certification level　_____

11-030　Minimum hourly wage　_____

11-031　Maximum hourly wage　_____

11-032　Job Title - Children's Librarian　_____

11-033　Certification level　_____

11-034　Minimum hourly wage　_____

11-035　Maximum hourly wage　_____

11-036　Job Title - General Reference or Adult　_____
Librarian

11-037　Certification level　_____

11-038　Minimum hourly wage　_____

11-039　Maximum hourly wage　_____

11-040　Job Title - Young Adult Librarian　_____

11-041　Certification level　_____

11-042　Minimum hourly wage　_____

11-043　Maximum hourly wage　_____

11-044　Job Title - Indiana History, Local　_____
History, or Genealogy Librarian

11-045　Certification level　_____

11-046　Minimum hourly wage　_____

11-047　Maximum hourly wage　_____

11-048　Job Title - Specialist (Professional)　_____

11-049　Certification level　_____

11-050　Minimum hourly wage　_____

11-051   Maximum hourly wage   _____

11-052   Job Title - Library Assistant   _____

11-053   Certification level   _____

11-054   Minimum hourly wage   _____

11-055   Maximum hourly wage   _____

11-056   Job Title - Bookkeeper or Treasurer   _____

11-057   Certification level   _____

11-058   Minimum hourly wage   _____

11-059   Maximum hourly wage   _____

11-060   Job Title - Library Technician
(including computer)   _____

11-061   Certification level   _____

11-062   Minimum hourly wage   _____

11-063   Maximum hourly wage   _____

11-064   Job Title - Clerk, Clerical or Aide   _____

11-065   Certification level   _____

11-066   Minimum hourly wage   _____

11-067   Maximum hourly wage   _____

11-068   Job Title - Maintenance, Custodian,
Janitor, or Housekeeper   _____

11-069   Certification level   _____

11-070   Minimum hourly wage   _____

11-071   Maximum hourly wage   _____

11-072   Job Title - Page, Intern or Student
Assistant   _____

11-073   Certification level   _____

11-074   Minimum hourly wage   _____

11-075   Maximum hourly wage   _____

11-076 Job Title - Temporary Substitute _____

11-077 Certification level _____

11-078 Minimum hourly wage _____

11-079 Maximum hourly wage _____

11-080 Job Title - Interlibrary Loan _____

11-081 Certification level _____

11-082 Minimum hourly wage _____

11-107 Maximum hourly wage _____

11-084 Job Title - Human Resources _____

11-085 Certification level _____

11-086 Minimum hourly wage _____

11-087 Maximum hourly wage _____

11-088 Job Title - Marketing _____

11-089 Certification level _____

11-090 Minimum hourly wage _____

11-091 Maximum hourly wage _____

11-092 Job Title - Circulation Librarian _____

11-093 Certification level _____

11-094 Minimum hourly wage _____

11-095 Maximum hourly wage _____

11-096 Job Title - Other _____

11-097 Specify other job title _____

11-098 Certification level _____

11-099 Minimum hourly wage _____

11-100 Maximum hourly wage _____

11-101 Job Title - Other _____

11-102   Specify other job title   _____

11-103   Certification level   _____

11-104   Minimum hourly wage   _____

11-105   Maximum hourly wage   _____

11-106   Job Title - Other   _____

11-107   Specify other job title   _____

11-108   Certification level   _____

11-109   Minimum hourly wage   _____

11-110   Maximum hourly wage   _____

11-111   Job Title - Other   _____

11-112   Specify other job title   _____

11-113   Certification level   _____

11-114   Minimum hourly wage   _____

11-115   Maximum hourly wage   _____

Employee Fringe Benefit Information - Full-time Employees

11-501   PERF   _____

11-502   Deferred compensation   _____

11-503   Health insurance   _____

11-504   Health Savings Account (HSA)   _____

11-505   Dental insurance   _____

11-506   Life insurance   _____

11-507   Vision insurance   _____

11-508   Disability insurance   _____

11-509   Paid time off for continuing education   _____

11-510   Reimbursement for continuing
education   _____

11-511   Other1 (specify)   _____

11-512   Other2 (specify)   _____

Employee Fringe Benefit Information - Part-time Employees

11-513   PERF   _____

11-514   Deferred compensation   _____

11-515   Health insurance   _____

11-516   Health Savings Account (HSA)   _____

11-517   Dental insurance   _____

11-518   Life insurance   _____

11-519   Vision insurance   _____

11-520   Disability insurance   _____

11-521   Paid time off for continuing education   _____

11-522   Reimbursement for continuing
education   _____

11-523   Other1 (specify)   _____

11-524   Other2 (specify)   _____

Paid Time Off Per Year - Full-time Librarian

11-525   Number of vacation days   _____

11-526   Number of sick days   _____

11-527   Number of personal days   _____

11-528   Number of holidays   _____

11-529   Number of funeral/bereavement days   _____

11-530   Number of other days (specify) OR
all-purpose PTO   _____

Paid Time Off Per Year - Part-Time Librarian

11-531   Number of vacation days   _____

11-532   Number of sick days   _____

11-533   Number of personal days   _____

11-534   Number of holidays   _____

11-535   Number of funeral/bereavement days   _____

11-536   Number of other days   _____

Paid Time Off Per Year - Full-Time Support Staff

11-537   Number of vacation days   _____

11-538   Number of sick days   _____

11-539   Number of personal days   _____

11-540   Number of holidays   _____

11-541   Number of funeral/bereavement days   _____

11-542   Number of other days   _____

Paid Time Off Per Year - Part-Time Support Staff

11-543   Number of vacation days   _____

11-544   Number of sick days   _____

11-545   Number of personal days   _____

11-546   Number of holidays   _____

11-547   Number of funeral/bereavement days   _____

11-548   Number of other days   _____

12 - PLAC Loans

Questions relating to standards are in bolded blue font

Grayed boxes are either prefilled, locked, or automatic calculations. If prefilled information is incorrect, please contact the LDO office.

Report the number of PLAC loans your library made to a home patron of the following libraries.

DO NOT report any loans made to your own library. You may SKIP any libraries with no loans; you do not need to enter "0" if no loans were made.

12-001   Did your library make any PLAC loans?   _____

12-002   Adams Public Library System   _____

12-003   Akron Carnegie Public Library   _____

12-004   Alexandria-Monroe Public Library   _____

12-005   Alexandrian Public Library   _____

12-006   Allen County Public Library   _____

12-007   Anderson Public Library   _____

12-008   Andrews-Dallas Township Public Library   _____

12-009   Argos Public Library   _____

12-010   Attica Public Library   _____

12-011   Aurora Public Library District   _____

12-012   Avon-Washington Township Public Library   _____

12-013   Bartholomew County Public Library   _____

12-014   Barton Rees Pogue Memorial Public Library   _____

12-015   Batesville Memorial Public Library   _____

12-016   Bedford Public Library   _____

12-017   Bell Memorial Public Library   _____

12-018   Benton County Public Library   _____

12-019   Berne Public Library   _____

12-020   Bicknell-Vigo Township Public Library   _____

12-021   Bloomfield-Eastern Greene County Public Library   _____

12-022   Boonville-Warrick County Public Library   _____

12-023   Boswell-Grant Township Public Library   _____

12-024   Bourbon Public Library   _____

12-025   Brazil Public Library   _____

12-026   Bremen Public Library   _____

12-027   Bristol-Washington Township Public Library   _____

12-028   Brook-Iroquois-Washington Township Public Library   _____

12-029   Brookston-Prairie Township Public Library   _____

12-030   Brown County Public Library   _____

12-031   Brownsburg Public Library   _____

12-032   Brownstown Public Library   _____

12-033   Butler Public Library   _____

12-034	Cambridge City Public Library	_____
12-035	Camden-Jackson Township Public Library	_____
12-036	Carmel Clay Public Library	_____
12-037	Carnegie Public Library Of Steuben County	_____
12-038	Centerville-Center Township Public Library	_____
12-039	Charlestown Clark County Public Library	_____
12-040	Churubusco Public Library	_____
12-041	Clayton-Liberty Township Public Library	_____
12-042	Clinton Public Library	_____
12-043	Coatesville-Clay Township Public Library	_____
12-044	Colfax-Perry Township Public Library	_____
12-045	Converse-Jackson Township Public Library	_____
12-046	Covington-Veedersburg Public Library	_____
12-047	Crawford County Public Library	_____
12-048	Crawfordsville District Public Library	_____
12-049	Crown Point Community Public Library	_____
12-050	Culver-Union Township Public Library	_____
12-051	Danville-Center Township Public Library	_____
12-052	Darlington Public Library	_____
12-053	Delphi Public Library	_____
12-054	Dublin Public Library	_____
12-055	Dunkirk Public Library	_____
12-056	Earl Park Public Library	_____
12-057	East Chicago Public Library	_____

12-058   Eckhart Public Library   _____

12-059   Edinburgh Wright-Hageman Public   _____
Library

12-060   Elkhart Public Library   _____

12-061   Evansville-Vanderburgh Public   _____
Library

12-062   Fairmount Public Library   _____

12-063   Farmland Public Library   _____

12-064   Fayette County Public Library   _____

12-065   Flora-Monroe Township Public   _____
Library

12-066   Fort Branch-Johnson Township Public   _____
Library

12-067   Fortville-Vernon Township Public   _____
Library

12-068   Francesville-Salem Township Public   _____
Library

12-069   Frankfort Community-Clinton County   _____
Contractual Public Library

12-070   Franklin County Public Library   _____
District

12-071   Fremont Public Library   _____

12-072   Fulton County Public Library   _____

12-073   Garrett Public Library   _____

12-074   Gary Public Library   _____

12-075   Gas City-Mill Township Public   _____
Library

12-076   Goodland & Grant Township Public   _____
Library

12-077   Goshen Public Library   _____

12-078   Greensburg-Decatur County   _____
Contractual Public Library

12-079   Greentown & Eastern Howard School   _____
Public Library

12-080   Greenwood Public Library   _____

12-081   Hagerstown-Jefferson Township Public Library   _____

12-082   Hamilton East Public Library   _____

12-083   Hamilton North Public Library   _____

12-084   Hammond Public Library   _____

12-085   Hancock County Public Library   _____

12-086   Harrison County Public Library   _____

12-087   Hartford City Public Library   _____

12-088   Henry Henley Public Library IN0165   _____

12-089   Huntingburg Public Library   _____

12-090   Huntington City-Township Public Library   _____

12-091   Hussey-Mayfield Memorial Public Library   _____

12-092   Indianapolis-Marion County Public Library   _____

12-093   Jackson County Public Library   _____

12-094   Jasonville Public Library   _____

12-095   Jasper County Public Library   _____

12-096   Jasper-Dubois County Contractual Public Library   _____

12-097   Jay County Public Library   _____

12-098   Jefferson County Public Library   _____

12-099   Jeffersonville Township Public Library   _____

12-100   Jennings County Public Library   _____

12-101   Johnson County Public Library   _____

12-102   Jonesboro Public Library   _____

12-103   Joyce Public Library   _____

12-104   Kendallville Public Library   _____

12-105   Kentland-Jefferson Township Public Library   _____

12-106   Kewanna-Union Township Public Library   _____

12-107   Kingman-Millcreek Public Library   _____

12-108   Kirklin Public Library   _____

12-109   Knightstown Public Library   _____

12-110   Knox County Public Library   _____

12-111   Kokomo-Howard County Public Library   _____

12-112   La Crosse Public Library   _____

12-113   La Grange County Public Library   _____

12-114   La Porte County Public Library   _____

12-115   Ladoga-Clark Township Public Library   _____

12-116   Lake County Public Library   _____

12-117   Lawrenceburg Public Library   _____

12-118   Lebanon Public Library   _____

12-119   Ligonier Public Library   _____

12-120   Lincoln Heritage Public Library   _____

12-121   Linden Carnegie Public Library   _____

12-122   Linton Public Library   _____

12-123   Logansport-Cass County Public Library   _____

12-124   Loogootee Public Library   _____

12-125   Lowell Public Library   _____

12-126   Marion Public Library   _____

12-127   Matthews Public Library   _____

12-128   Melton Public Library   _____

12-129   Michigan City Public Library   _____

12-130   Middlebury Community Public Library   _____

12-131   Middletown Fall Creek Township Public Library   _____

12-132   Milford Public Library   _____

12-133   Mishawaka-Penn-Harris Public Library   _____

12-134   Mitchell Community Public Library   _____

12-135   Monon Town & Township Public Library   _____

12-136   Monroe County Public Library   _____

12-137   Monterey-Tippecanoe Township Public Library   _____

12-138   Montezuma Public Library   _____

12-139   Monticello-Union Township Public Library   _____

12-140   Montpelier-Harrison Township Public Library   _____

12-141   Mooresville Public Library   _____

12-142   Morgan County Public Library   _____

12-143   Morrisson Reeves Library   _____

12-144   Muncie-Center Township Public Library   _____

12-145   Nappanee Public Library   _____

12-146   New Albany-Floyd County Public Library   _____

12-147   New Carlisle & Olive Township Public Library   _____

12-148   New Castle-Henry County Public Library   _____

12-149   New Harmony Workingmen's Institute   _____

12-150   Newburgh Chandler Public Library   _____

12-151   Newton County Public Library   _____

12-152   Noble County Public Library   _____

12-153   North Judson-Wayne Township Public Library   _____

12-154   North Madison County Public Library System   _____

12-155   North Manchester Public Library   _____

12-156   North Webster Community Public Library   _____

12-157   Oakland City-Columbia Township Public Library   _____

12-158   Odon Winkelpleck Public Library   _____

12-159   Ohio County Public Library   _____

12-160   Orleans Town & Township Public Library   _____

12-161   Osgood Public Library   _____

12-162   Otterbein Public Library   _____

12-163   Owen County Public Library   _____

12-164   Owensville Carnegie Public Library   _____

12-165   Oxford Public Library   _____

12-166   Paoli Public Library   _____

12-167   Parke County Public Library   _____

12-168   Peabody Public Library   _____

12-169   Pendleton Community Public Library   _____

12-170   Penn Township Public Library   _____

12-171   Perry County Public Library   _____

12-172   Peru Public Library   _____

12-173   Pierceton & Washington Township Public Library   _____

12-174   Pike County Public Library   _____

12-175   Plainfield-Guilford Township Public Library   _____

12-176   Plymouth Public Library   _____

12-177   Porter County Public Library System   _____

12-178   Poseyville Carnegie Public Library   _____

12-179   Princeton Public Library   _____

12-180   Pulaski County Public Library   _____

12-181   Putnam County Public Library   _____

12-182   Remington-Carpenter Township Public Library   _____

12-183   Ridgeville Public Library   _____

12-184   Roachdale-Franklin Township Public Library   _____

12-185   Roann Paw-Paw Township Public Library   _____

12-186   Roanoke Public Library   _____

12-187   Royal Center-Boone Township Public Library   _____

12-188   Rushville Public Library   _____

12-189   Salem-Washington Township Public Library   _____

12-190   Scott County Public Library   _____

12-191   Shelby County Public Library   _____

12-192   Sheridan Public Library   _____

12-193   Shoals Public Library   _____

12-194   South Whitley-Cleveland Township Public Library   _____

12-195   Speedway Public Library   _____

12-196   Spencer County Public Library   _____

12-197   Spiceland Town-Township Public Library   _____

12-198   St. Joseph County Public Library   _____

12-199   Starke County Public Library System   _____

12-200   Sullivan County Public Library   _____

12-201   Swayzee Public Library   _____

12-202   Switzerland County Public Library   _____

12-203   Syracuse-Turkey Creek Township Public Library   _____

12-204   Thorntown Public Library   _____

12-205   Tippecanoe County Public Library   _____

12-206   Tipton County Public Library   _____

12-207   Tyson Library Association, Inc   _____

12-208   Union City Public Library   _____

12-209   Union County Public Library   _____

12-210   Van Buren Public Library   _____

12-211   Vermillion County Public Library   _____

12-212   Vigo County Public Library   _____

12-213   Wabash Carnegie Public Library   _____

12-214   Wakarusa-Olive & Harrison Township Public Library   _____

12-215   Walkerton-Lincoln Township Public Library   _____

12-216   Walton & Tipton Township Public Library   _____

12-217   Wanatah Public Library   _____

12-218   Warren Public Library   _____

12-219   Warsaw Community Public Library   _____

12-220   Washington Carnegie Public Library   _____

12-221   Washington Township Public Library   _____

12-222   Waterloo-Grant Township Public Library   _____

12-223   Waveland-Brown Township Public Library   _____

12-224   Wells County Public Library   _____

12-225   West Lafayette Public Library   _____

12-226   West Lebanon-Pike Township Public Library   _____

12-227   Westchester Public Library   _____

12-228   Westfield-Washington Public Library   _____

12-229   Westville-New Durham Township Public Library   _____

12-230   Whiting Public Library   _____

12-231   Willard Library of Evansville   _____

12-232   Williamsport-Washington Township Public Library   _____

12-233   Winchester Community Public Library   _____

12-234   Wolcott Community Public Library   _____

12-235   Worthington Jefferson Township Public Library   _____

12-236   York Township Public Library   _____

12-237   Yorktown Public Library   _____

12-238   **TOTAL PLAC Loans**   _____

13 - Compliance with Standards for Public Librarie

The following questions refer to the library's compliance with the Indiana Public Library Standards (560 IAC 6).

Standards which can be verified by data or information elsewhere in the report do not appear in this section.

Please answer either "Yes", "No", or "N/A" if applicable.

13-001   **Does your library comply with Public Library Law under IC 36-12?**   _____

13-002   **Does your library comply with other Indiana laws that affect municipal corporations?**   _____

13-003   **Does your library comply with all federal laws affecting employment practice?**   _____

13-004   **Are all newly constructed and existing library facilities in compliance with local, state, and federal building and health and safety codes?**   _____

13-005   **Does the library comply with provisions of the federal Americans with Disabilities Act to make its physical and digital services available to everyone?**   _____

13-006   **Do the library board and the director maintain separate functions?**   _____

13-007   **Is the board responsible for governance and policy?**   _____

13-008   **Is the director responsible for administration, operation and management of the library?**   _____

13-009   Does the director work full-time?   _____

**13-010   Does the director have the required
certification under 590 IAC 5? (If unsure, check
at**
https://mylicense.in.gov/EVerification/Search.aspx   _____

**With the advice and recommendations of the library director, has the library board
adopted the following plans and policies?**

**13-011   A schedule of classification of
employees**   _____

13-012   An annual schedule of salaries   _____

13-013   A proposed library budget   _____

Personnel Policies

Has the library board adopted written personnel policies and procedures dealing with:

13-014   Recruitment?   _____

13-015   Selection?   _____

13-016   Appointments?   _____

13-017   Personnel actions?   _____

13-018   Salary administration?   _____

13-019   Employee benefits?   _____

13-020   Conditions of work?   _____

13-021   Leaves?   _____

**13-022   Does the library board adhere to the
current approved principles provided by the
Indiana State Library for library trustees?**   _____

**13-023   Does the library have current,
written bylaws that state its purpose and its
operational procedures?**   _____

**13-024   Do the library bylaws specifically
state rules governing conflicts of interest
issues?**   _____

**13-025   Do the library bylaws specifically
state rules governing nepotism?**   _____

**13-026   Have the bylaws been reviewed by
the board in the last three (3) years?**   _____

13-027   Has a copy of the current version of the bylaws, along with all of the amendments approved by the library board, been submitted to the Indiana State Library?   _____

13-028   Does your library have a written collection development plan?   _____

13-029   Does your library have a written circulation policy detailing the principles of access for all library materials and service?   _____

13-030   Does your library provide support for continuing education for staff and trustees?   _____

Long-Range Plan

13-031   Does the library have a written long-range plan of service?   _____

13-032   What year did your current long-range plan begin?   _____

13-033   What year does your current long-range plan end?   _____

13-034   Has your long-range plan been reviewed and updated in the last three (3) to five (5) years, depending upon the length of your plan?   _____

13-035   Have copies of the plan, plus all updates and revisions, been filed with the Indiana State Library?   _____

13-036   Does your long-range plan include a statement of community needs and goals?   _____

13-037   Does your long-range plan include measurable objectives and service in response to the community's needs and goals?   _____

13-038   Does your long-range plan include an assessment of facilities, services, technology, and operations?   _____

13-039   Does your long-range plan include an ongoing evaluation process?   _____

13-040   Does your long-range plan include a plan for financial resources and sustainability?   _____

13-041   Does your long-range plan include an equipment replacement schedule?   _____

13-042   Does your long-range plan include a professional development strategy?   _____

13-043   Does your long-range plan include a statement of collaboration with other public libraries?   _____

13-044   Does your long-range plan include a statement of collaboration with other community partners?   _____

Resource Sharing

13-045   Does your library provide interlibrary loan free of charge _to other libraries_ within Indiana?   _____

Answer YES if your policy is to lend, even if no loans were requested.

13-046   Does your library provide interlibrary loan free of charge _to your users?_   _____

Answer YES if your policy is to lend, even if no loans were requested.

13-047   Does your library lend materials via a statewide reciprocal borrowing program?   _____

13-048   Does your library lend materials using a local reciprocal borrowing agreement with at least one (1) other public library district within Indiana?   _____

13-049   If the answer to 13-048 is YES, please list libraries with which you have reciprocal borrowing agreements.   _____

13-050   Does your library lend materials using the OCLC resource sharing system?   _____

13-051   Is your library a member of Evergreen Indiana?   _____

13-052   How many days per week does your library receive InfoExpress courier service?   _____

Does the library provide adult services, including:

13-053   Reference services, including knowledge of and access to reference materials, including INSPIRE?   _____

13-054   A collection of materials for adults?   _____

13-055   A space designated for adults in each fixed location?   _____

Does the library provide young adult services, including:

13-056   Reference services, including knowledge of and access to reference materials, including INSPIRE?   _____

13-057   A collection of materials for young adults?   _____

13-058   A space designated for young adults in each fixed location?   _____

Does the library provide children's services, including:

13-059   Reference services, including knowledge of and access to reference materials, including INSPIRE?   _____

13-060   A collection of materials for children?   _____

13-061   A space designated for children in each fixed location?   _____

<u>Public Access</u>

13-062   Are patrons who are unable to read regular print, because of a visual or a physical disability, provided access to large print books, braille books, audio books, and/or enhanced media?   _____

13-063   Does the library provide computers for the free use of all persons, regardless of residency?   _____

13-064   Does your library provide a means for the public to print and make copies at each location?   _____

<u>Website</u>

Does your library's website include:

13-065   Current hours of operation?   _____

13-066   A physical address (or addresses) for your library?   _____

13-067   A map for each fixed location?   _____

13-068   A telephone number?

_____

13-069   An email address or other means of electronic contact?

_____

13-070   A link to INSPIRE.in.gov?

_____

13-071   Publicly posted policies, including, but not limited to, circulation, fees, and internet use?

_____

13-071a   Has your internet policy been reviewed by the board in the last year?

_____

13-072   A link to the library's online public access catalog?

_____

13-073   A calendar or schedule of events and programs, updated at least monthly, including the dates for the library board meetings?

_____

14 - Statement of Intent to Comply with Standards

14-001   Please explain any NO answers given in Part 13.

_____

15 - Supplemental Questions

15-001   Did your library face a materials challenge (in which a formal request for reconsideration was submitted) in the last year?

_____

15-002   Did your library receive any grants in 2023?

_____

15-002a   If so, please list the grantor and general purpose for the grant.

_____

15-003   Did the library offer "Take and Make" activities in 2023?

_____

15-003a   Number of "Take and Make" activities distributed (optional)

_____

15-004   What's something your library did in the past year that you're proud of?

_____

CERTIFICATION

Click here to print a copy of the Signature Page. This needs to be signed by both the director and board president and returned via email or mail to the Indiana State Library Development Office. This is also due by March 1, 2024.