



Public Library District Toolkit: Strategies to Assure your Library's Legal and Financial Stability 2021

Revised edition of *Public Library Districts; an Introduction and "How-To Guide"*

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"Access to a Library and the world it may open should be a basic right. Working to make this a reality has been my privilege."

Marianne Taylor, Trustee, Vestal Public Library

"Secure funding made a huge difference in how we serve our community. We could put all the energy that had gone into annually scrambling for funding into improving library services. Being free of funding uncertainty made it possible to think bigger and better and plan long-term without worry."

Jeanne Buck, Director, Reed Memorial Library

Preface

This guide is the second iteration of the web-based resource “Creating Public Library Districts in New York State: a “how-to” guide” first developed by Dick Panz, former director of the Monroe County Library System, at the request of the New York State Library’s Division of Library Development (DLD). Dick, with input from DLD, Public Library System staffs and the New York Library Association Library District Task Force, assiduously wove together information developed over the years by colleagues around the state, and from individual libraries who had gone through the transition. Prior to its publication such information was scattered and incomplete.

Prior to the mid-1990’s interest in changing the legal structure of a public library was limited to exceptional situations. Creating new libraries that did not conform to school district boundaries was challenging, at best. But the remarkable growth of, and demand for, library services, the need for new technologies and newer, larger facilities inspired many association and municipal libraries to seek avenues for direct public tax support and direct public representation. In 1999 a tipping point was reached with the revision of Commissioner’s Regulation 90.3 to forbid the sale of library cards to residents of the library’s regional system and an allowance for regional systems to better address the inequities of requiring “free” access to those non-residents who did not contribute to the support of their own public library. This was a turning point for New York State, acknowledging that equitable access to library service was a priority for all New Yorkers, not just those who could pay out-of-pocket. When the New York State Board of Regents endorsed the “Public Library District Model” in 2000 the stage was set to encourage all public libraries in our state to be independent and truly “public.” Since then nearly 60 New York State libraries have been created or re-established as public library districts. Thousands of previously unserved residents now have their own library. Residents across regions are now contributing equitably towards local library service rather than bearing the burden for segments that had previously not contributed. And many more association libraries have obtained a direct public vote on their budget and on their trustees, and so have assured stable funding and representative governance for the years ahead.

The purpose of the Guide is to convey not only the technical aspects of stabilizing library funding and governance structures but, perhaps more importantly, the “lessons learned” over the past two decades by those trustees and library administrators who understand that they are responsible for the future of their institution, long after they are gone. The times we now live in demand such vision once again and it is our hope that this toolkit provides guidance and empowerment to help the library leaders of today ensure access to local library services for the communities of tomorrow.



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Introduction: Ensuring your Library's Future

"It is the library board who is accountable to the local community for obtaining sufficient funding to provide appropriate public library services; both for the present and well into the future. Public libraries demonstrate a community's commitment to a better tomorrow, and it is the trustees' responsibility to assure that their library will be a strong and viable institution for their children and grandchildren. A public library is a public service and secure, reliable public funding is the most appropriate way to pay for it. A public library is not a charity!"

-Handbook for Library Trustees in New York State, 2018

Every public library trustee has the responsibility to not only oversee the provision of quality library service to their community today, but to provide for viable and vibrant services in the decades ahead. The recent challenges faced by our world, our country and our communities must be recognized as a wake-up call for all institutions to re-examine how they do business to ensure their sustainability.

Public libraries are more than their buildings, collections, staff and trustees- they are institutions that embody the ideal that **everyone** is entitled to free, unencumbered access to information, education and culture; in whatever format or manner that best serves them. They embody the belief that well informed citizens are the foundation of a democratic society and that it is a library board's mission to strengthen that foundation. They provide the platform to strengthen community resilience, bridging divides to increase empathy, understanding and respect for one another.

But despite the best intentions of dedicated trustees, their library will wither and die without sufficient resources. It is your primary task as a trustee to assure that your Library can offer a relevant, responsive and investment-worthy public library service program well into the 21st century.

This may well involve significant compromise and change. It may require you to transform the legal structure under which your library has operated for over a century, and to hold your library to higher legal standards. In some cases it may require giving up some independence and joining with your neighbors to serve several communities; *and to serve them well*. And sometimes it will require you, as a trustee, to step aside for the long term good of the institution.

Every public library in New York State is **required** under the [Minimum Standards of Service for Public Libraries](#) adopted by the Board of Regents to develop a [community-based long range plan](#) and re-evaluate it on a regular basis. Among other objectives, such plans must provide strategies for the library to have a sustainable and resilient governance and a financial foundation for today and for the future.

The purpose of this guide is to assist libraries in the exploration of their options to stabilize their library's future using strategies that have a proven track record to provide such a foundation for many of the public libraries in our state. This guide explains the various options available and provides information on the steps necessary.

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Good, Better, Best: An Introduction to Library Governance & Funding in New York State and Your Library's Options for Success

New York State Education Law clearly defines the types of public libraries and allowable, associated funding mechanisms. However, the realities of chartered services areas, historic funding models and local politics have often presented current library leaders with challenges for long-term sustainability. In this section of the toolkit you will find the basic building blocks that make up the legal options for library governance and funding in New York State. There are a continuum of options in our state that one could describe as “good, better, best.” This speaks to the fact that some libraries’ situation may be precarious, others may be good enough for the time being, and still more provide examples of stronger models that can provide more stability and sustainability.

Types of Public Libraries

There are four types of public libraries in New York State: association, municipal, school district (standalone or joint), and special district (standalone or consolidated). Trustees and community leaders are quite often confused about the legal structure of their community library and the laws that govern them. Considering the fact that each of these library types has several variations, it is critical for all associated with the governance of the library to clearly understand their particular configuration.

An **association library** is a private not-for-profit educational corporation established by the members of the association and chartered by the New York State Board of Regents. It can contract with a unit of local government to provide library service to the residents of that jurisdiction. In legal terms, this contract may be written, oral or implied; but it always exists. Though association libraries are considered “private” and not subject to some of the laws and restrictions of true public libraries, they are generally supported by public funds and must always keep transparency and accountability in mind as they make decisions. In addition to Education Law such libraries are subject to some aspects of the New York State [Not-for-Profit Corporation Law](#).

A **municipal library** is formed either by a vote of the governing body of a municipality (village, town, city, or county) or by a public referendum to serve the residents of the municipality. The library is an independent not-for-profit educational corporate entity, chartered by the New York State Board of Regents, and technically not dependent upon the municipal government. However, the board of trustees is appointed by the municipality, which is responsible for the appropriate funding of the library and is not obligated to fully approve the library board's request for appropriations. The library is subject to all the [laws applicable to public institutions](#) in the state.

A **school district public library** is organized to serve the residents who live within the boundaries of a given school district (hence the name). The library board is elected, and the budget approved, by the district voters. The library and the library board are independent of the school district and the school board. However, the school district is responsible for the collection of taxes and for the issuance of municipal bonds for construction on the library's behalf.

The separation of powers between local boards of education and school district library boards is detailed in [Education Law § 260 \(7\)-\(11\)](#).

A **special district library** is created by a special act of the State Legislature combined with a local public vote to serve all or part of one or more municipalities or districts as defined by its enabling legislation. The trustees are elected, and the budget approved, by the voters of the special district¹. The library and library board are independent of the municipalities or districts within its service area. However, the municipality, or sometimes a school district, is responsible for the collection of taxes and for the issuance of municipal bonds for construction on the library's behalf. Each of these libraries is somewhat unique but all are considered "public" insofar as adherence to state law. ([From the Handbook for Library Trustees of New York State](#))

To better understand the differences between each type of library refer to [this chart](#).

¹ There are a few "legacy" special districts whose budget is approved by a Town Board. However, all recent special districts are subject to public vote on their budget.

Challenges for Association and Municipal Public Libraries

Public libraries in New York serve diverse communities in a variety of ways. Their legal structures vary considerably, even within the standard [library types](#). Most were first established as private not-for-profit corporations that depended upon donations or subscriptions. Many of these libraries eventually rechartered to become municipal libraries in order to benefit from public support. These libraries gave up their independence in return for reliable funding. History has shown that neither approach has proven to provide for stable funding in the past half century for the majority of Association or Municipal Public Libraries in our state.

Municipal Public Libraries: A municipal public library is one that is formed by a municipal entity such as a village, town, city, or county. Often this was the result of an Association Library in the past requesting the local government to assume responsibility for the Library in return for stable funding and capital improvements.

Traditionally, municipal libraries receive their funding through an appropriation by the municipality in which they are located. The appropriation shows up as a line item in the village, town, city, or county budget. Trustees of municipal public libraries are appointed by the local village or town board, the city council, or the county legislature. Though the library is an independent entity, its reliance on funding by the municipality and method of trustee selection greatly impacts its ability to self-govern. Quite often in difficult times the library is one of the first places the municipality looks to for savings; as well as one of the last to see the restoration of budget cuts. Municipal library trustees can find themselves caught between their allegiance to the library and the municipality who appointed them to that position. Municipal libraries can also find themselves targets for budget reductions after an election as newly elected officials get their feet under them and may not recognize the value of the library to the community right away.

Municipal public libraries may place funding propositions on a [municipal ballot](#) (Chapter 414) or a [school district ballot](#) to stabilize their annual funding. However, they have no mechanism for the public election of trustees. Therefore, municipal public libraries do not normally exercise the independence, stability and sustainability necessary to maintain high quality public library services in good times and bad.

A municipal library can become a public library district by re-chartering as a [School District/Joint School District Public Library](#) or as a [Special or Consolidated District Public Library](#).

Association Libraries: The oldest type of public library, Association Libraries are independent, “private” organizations chartered by the New York State Board of Regents that are not a governmental entity such as a municipal or school district public library. Because they are not technically public entities, Association Libraries are not subject to a number of laws governing true “public” libraries, including civil service and municipal finance laws. They are considered “501(c)3 not-for-profit” organizations by the IRS. Nearly half of the 756 public libraries in New York State are Association Libraries.

Generally, Association Libraries provide library services to their chartered service areas under the terms of a contract (either written or implied) with one or more municipalities they are chartered to serve; and receive operating funds through those contracts. Historically, the trustees of the library acted as the Association, generating self-perpetuating boards of trustees. Many association libraries are still governed in this manner while others have pursued a more democratic process for trustee selection.

Membership in the Association and the process for electing trustees are defined in the library's charter or in the official bylaws. Often association members are defined as being all library-card holders and, if 18 years of age, are eligible to vote for trustees at the Annual Meeting of the Association. A number of libraries enable all registered voters of the area chartered to serve to participate in the election of trustees.

An Association Library can become a public library district by re-chartering as a [School District Public Library](#) or, a [Special District Public Library](#) or by joining forces with a neighboring district library as a [Joint School District](#) or [Consolidated District Public Library](#) through merger or consolidation.

In addition, Association Libraries that choose to retain their "private" status may consider the [Association Library District](#) model by placing funding propositions on a [municipal ballot \(Chapter 414\)](#) or a [school district ballot](#) to stabilize their annual funding and allowing for the public election of trustees. To find a more thorough description of these three models, click on the appropriate link above for each one.

Viable Strategies for Financial Stability

Over the past century New York State law has provided ways for public libraries to reach out directly to the public they serve for support. This guide provides information regarding the various legal strategies that New York's public libraries use to secure the necessary funding to fulfill their mission. Every strategy is based on the proven premise that public libraries with direct public support are able to thrive, grow and provide the services their community needs to meet the challenges of today.

Experience has shown that [School District/Joint School District](#) and [Special or Consolidated District Public Libraries](#) are **the most successful legal structures for long-term stability and sustainability for public libraries in our state**. Transition to these "district models" require considerable effort on the part of the library, both before and after a successful vote. That said, libraries that have gone through the process universally report that the library and community have benefited greatly as a result of this process. Nonetheless, many libraries are unable or reluctant to take such a dramatic step but still seek means to stabilize their funding. Below are additional approaches for Association or Municipal libraries seeking such solutions. All these options are dealt with in detail further on in this Guide.

Additional Strategies for Association Libraries:

The Board of Regents has acknowledged that other organizational models, such as the [Association Library District](#) model, may share the primary attributes of a public library district that provide for such stability and sustainability and therefore reap many of its benefits. As defined by the New York State Education Department, this would require an Association Library to: (a) [publicly elect its Board of Trustees](#) (b) secure a significant portion of its operating revenue through a public budget vote (i.e. through funding propositions on a [municipal ballot](#) (Chapter 414) or a [school district ballot](#)); and (c) ensure financial accountability by presenting annually to appropriate funding agencies, and to the public, a written budget which would enable the library to meet or exceed the [minimum standards](#) and to carry out its long-range plan of service.

In many cases Association libraries have begun their search for financial and political stability through approaches that should be considered as "first steps". These strategies are based on public votes on the library budget through either Chapter 414 [municipal ballot votes](#) or Ed. Law 259 (1) [school district ballot votes](#). However, without combining this step with the public election of its Board of Trustees libraries in this scenario may be confronted with resistance from the public who are uncomfortable with a library board that is not publicly elected overseeing publicly designated funds. Further information is detailed later in this Guide.

Additional Strategies for Municipal Libraries:

The most prevalent strategy for short term financial stability for municipal libraries is through [Education Law 259\(1\)\(b\)](#), popularly referred to as a "Chapter 414 vote". In brief, this requires the local municipality to place a library funding proposition on the annual municipal ballot. In order to accomplish this the library is required to seek support from the community through a rigorous [petition process](#). Similar to Association libraries, Municipal libraries may also petition their local school district to place a funding proposition on the annual school budget ballot.

Contracts with Unserved Areas:

A number of libraries in New York find themselves in close proximity to large unserved/untaxed areas whose residents regularly use their library but do not financially support it. Education [Commissioner's Regulation 90.3](#) does require libraries to provide service to "unserved" areas, but allows for reasonable

restrictions when particular conditions are met. When the neighboring unserved area has a significant population making use of library services most libraries seek avenues of relief and support from those non- library taxpayers.

A strategy used occasionally is to contract with neighboring school districts or municipalities for public library service, rather than petition for a "414" or "259(1)" vote. This process is permitted under New York State [Education Law Section 256](#). Though a means to gain financial support for services to previously untaxed patrons, in most cases this approach is not considered a "continuing appropriation," so cannot be relied upon for stable, long term funding. At best, it can be a step toward the inclusion of this area into a more permanent relationship with the library.

Generally, such contracts are governed under the regional Library System's Resource Sharing Code in order to assure equity within the region and avoid dealmaking between individual libraries and school districts. In many cases the contract is managed by the library system, on behalf of several libraries surrounding the unserved area. Check with your Library System for guidance.

Consolidating and Merging Libraries

Before finalizing a plan to transition to a public library district form of governance and funding, or pursuing a municipal ballot vote (414) or school district ballot vote (259(1)) when multiple libraries are located within that jurisdiction, libraries are urged to consider the option of merging or consolidating with other libraries in the area. Consolidation or merging may be advantageous when there are two or more libraries situated within a single school district or a township or geographic boundary that just makes sense for the greater community (i.e. county, region). In these cases, rather than have each library continue to serve a portion of the school district or township or region, it may make sense to form a single administrative structure to run both libraries. Though challenging to the existing status quo, this simplifies funding and governance and may make it easier for voters to understand the library structure. It also ensures that people within the township or school district are uniformly taxed for library services and avoids duplication of costs. **Merging libraries does not necessarily mean that one of the library outlets will close.** It simply means that there will be a single governance and funding structure. There are several examples where libraries in New York State have successfully merged and continue to operate multiple outlets. For more information refer to the [Commentary on Consolidating and Merging Libraries](#).

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Getting on the Ballot:

The School District Vote (259.1)

Association and Municipal Libraries that do not wish to go through the process of changing their legal structure to take advantage of the [public library district model](#), or wish to take a first step in the process of more fully engaging their entire community in the support of their library, may wish to explore placing a funding proposition on the school district ballot(s) of the area(s) they serve. The school district ballot is a straightforward process available to any public or association library in the State.

[New York State Education Law § 259\(1\)](#) provides public libraries in New York State (including Association Libraries) with the ability to place a funding proposition on a school district ballot. This process often requires that the library board simply pass a resolution notifying the school board that it wants to place a funding proposition on the ballot for the upcoming school district election. However, local school districts may require a formal [petition process](#) for the first library vote. Each school board must adopt a formal petition process ([Educ. Law § 2035\(2\)](#)) so it is critical to determine and follow that policy. Thereafter, the Library Board must submit their request formally in [writing](#) to the School Board.

It is important to approach the school district as a partner in this effort and to maintain open and positive communications. Be certain to meet the school [district's deadlines](#), conform to their requirements and word the proposition to ensure that the library tax is an annual allocation. With a properly worded ballot, the amount collected for the library will continue from year to year until the library board requests another proposition to increase the amount. The school district cannot deny the library's request to place the proposition on the ballot. That said, a solid relationship with open communication is ideal for a successful vote.

If the proposition passes, the school district must collect the taxes and pay them to the library in a timely fashion. If two or more libraries are located within the school district, there could be one proposition on the ballot that includes the individual amounts for the individual libraries or two propositions on the ballot, one for each library.

Steps for Getting your Budget on a School District Ballot

1. Representatives from the library obtain information from the school district regarding the process and timeline for petitioning the school board to place a funding proposition on the ballot for the library.
2. The library board determines an amount of funding to be requested on the ballot by developing a realistic and justifiable budget. In determining the amount, the library board should consider the economic and political conditions within the community but must remember that the financial well-being of the library is their first priority. By placing a proposition on the ballot, the library board is simply providing voters with an opportunity to determine how much to tax themselves for library services for their community. The library board is not raising taxes themselves.
3. Once the library board determines the amount to be requested, the board passes a resolution to request that the school district place the funding proposition on the next school district ballot. If

the school district requires a formal petition process ([Educ. Law § 2035\(2\)](#)) it is critical to determine and follow that policy.

4. Before approaching the school district, it is critical that the library board first contact the local municipalities currently funding the library to explain the library's intentions in so far as seeking additional funding to supplement the municipality's support; or in the event the library is seeking full funding through this method, their support and assurance that municipal financial support will continue if the library's budget vote fails. Even if the proposition passes, it may be necessary for the municipality to provide some "bridge funding" to cover cash flow needs during a gap between the passage of the resolution and the date that taxes are collected and turned over to the library.
5. A representative of the library should contact the superintendent of schools and/or the president of the school board to inform them of the library's intentions. Though the school district cannot legally deny the library board's request, it would be helpful to have the district leadership's public support, or at least its neutrality, regarding the library proposition. If a school district expresses opposition to the library's request, the library should contact their system for advice on how to proceed.
6. The library board formally requests that the library funding proposition be placed on the next school district ballot by submitting a [letter](#) and/or the signed petition and the proposed wording for the funding proposition to the president of the school board. It is important to ensure that the wording of the proposition guarantees that the budget amount approved will continue on an annual basis. The library board is entitled to specify the exact wording to be used on the ballot provided it is legally valid (see sample proposition wording below).
7. The library proposition will show up as a separate measure on the school ballot.
Sample proposition: *"Shall the proposition be approved authorizing the Board of Education of the X School District to levy taxes annually in the amount of two hundred thousand dollars (\$200,000) and to pay over such monies to the trustees of the Y Public Library..."*
8. The school board has the right to set the time and place for the vote; usually it will coincide with the next school district election. However, the library may request the vote to be held in the library on a separate date. The library should discuss this with school district officials early on in the process and make a formal written request that the election be held in the library. Though the school district is under no obligation to comply with the request, school district officials may find it is in their best interest to keep the library budget vote separate from the school district budget vote. However, the school district can request reimbursement for any expenses incurred.
9. The library board and appropriate working committees conduct a campaign to educate the community. No public funds can be used to advocate for the proposition. However, library support organizations such as the Friends of the Library can use private funds for advocacy. Click here for more information on [educational and advocacy campaigns](#).
10. If the proposition passes, the school district will [collect taxes](#) and turn them over to the library.
11. The amount authorized for library services will show up as a separate line on tax bills.

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Getting on the Ballot:

The Municipal Vote (Ch. 414)

Association and Municipal Libraries that do not wish to go through the process of changing their legal structure to take advantage of the [public library district model](#), or utilize a school district vote as detailed above, may wish to explore placing a funding proposition on the local municipality's ballot(s) of the area(s) they serve.

Chapter 414 of the New York State Laws of 1995 ([Education Law 259\(1\)\(b\)](#)) provided public libraries in New York State (including association libraries) with the ability to place a funding proposition on a municipal ballot. The library must obtain signatures from registered voters within the municipality on a petition requesting that a library-funding proposition be placed before the voters at the next municipal election. The number of signatures at the time of publication must equal at least 10 percent of the number of votes cast in the last gubernatorial election. If the petitions are properly executed and filed, the municipality must comply. If the proposition passes, the municipality must collect the taxes and pay them to the library. With a properly worded ballot, [the amount collected by the library will continue from year to year](#) until the library board requests another proposition to change the amount.

Steps for Getting on the Municipal Ballot

1. No later than the first quarter of the calendar year, representatives from the library meet with the local Board of Elections or municipal clerk to discuss the requirements and timeline for placing a proposition on the municipal ballot.
2. It is advisable for the library board to appoint one person to lead the effort and form appropriate working committees to carry out specific assignments.
3. The library board contacts local municipalities (especially those that are currently funding the library) to inform them of the library's intentions, answer questions about the process and to obtain their support and assurance that municipal financial support will continue if the library's budget vote fails. It is important to explain that the library's pursuit of this option will not impact the town's tax cap².

² See page 2: https://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2019-02/fags_0.pdf

4. The library board determines an amount of funding to be requested on the ballot by developing a realistic and justifiable budget. In determining the amount, the library board should consider the economic and political conditions within the community but must remember that the financial well-being of the library is their first priority. By placing a proposition on the ballot, the library board is simply providing voters with an opportunity to determine how much to tax themselves for library services for their community. The library board is not raising taxes themselves.
5. The library board/working committee(s) obtains the required number of signatures of registered voters on a petition supporting the budget proposition (at least 10 percent of the number of votes cast in the last gubernatorial election).
6. The library board must go on the record by passing a resolution supporting the budget proposition. (This is a protection built into the law to ensure that propositions to reduce the amount of funding for the library cannot go forward without library board approval.)
7. The library verifies the petition signatures to ensure validity (voter lists can be obtained from the local Board of Elections).
8. Petitions (proposition and signatures) are filed with the municipal clerk, (meeting minimum lead-time requirements) who then files them with the Board of Elections.
9. The vote on the library-funding proposition is scheduled to take place at the next general municipal election.
10. The library board and appropriate working committees conduct a campaign to educate the community and advocate for passage of the proposition. No public funds can be used to advocate for the proposition. However, library support organizations such as the Friends of the Library can use private funds for advocacy. Click here for more information on [educational and advocacy campaigns](#).
11. If the proposition passes, the municipality [collects the taxes](#) and turns them over to the library.
12. It is advised that the library request that the amount authorized for library services be shown as a separate line on tax bills.
13. The amount collected will continue from year to year until another proposition is placed on the ballot to change the amount. To change the amount, the entire process (collecting and verifying signatures, etc.) must be repeated.

Note: [Inch by Inch, Row by Row: Using the Municipal Ballot Option in Education Law 259 \(1\)\(b\) to Obtain Sustainable Funding for Your Library \[Third Edition \(2020\)\]](#), a detailed handbook on pursuing a municipal ballot vote which answers many questions about the process, timeline, and petitioning is included as an Appendix.

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Public Library Districts:

“Yes! Even before COVID-19, the financial stability of the library was a great relief and allowed the board to focus their efforts on improving our services and building to better meet the needs of our community.”

Diana Reding, Director & Kristie Miller, Trustee, Corfu Public Library

Why Consider Public Library Districts?

In 2000 the New York State Board of Regents recognized the concept of “public library districts” as the best approach to assure the continued viability of the public libraries in our state. Though creating a district is often quite complex and always takes great effort, the long term health of your institution is your responsibility. Below is a brief summary of why this effort will assure your community quality public library service for decades ahead.

Stabilizing & Sustaining Funding for the Library

Statistical data show that libraries that have a public vote on their trustees and their budgets are better funded than those that don't.³ Though funding levels should be determined by [local needs](#), it is recommended that libraries collect information on the level of tax support received by similar-sized and type libraries to help determine an appropriate and equitable amount to request through a public budget referendum. This comparison information can be found through the [State Library's database](#).

Meeting the Needs of Your Community

Libraries that have sustainable, reliable funding are better able to meet the needs of their communities by offering essential, customer-focused, professional library services in safe and healthy facilities. The more people find library services responsive and relevant, the more they use library services; the more likely they are to vote to increase library funding. This “cycle of success” is what every library should strive for. The ability of a public library district to raise operating revenue through a direct public vote contributes greatly to its ability to meet the needs of their community.

Funding obtained through a public vote is not subject to the unpredictable variations that come with municipal directed appropriations, fundraising and endowment interest. For example, a town board can reduce its appropriation to the library at any time, but funding determined by a public budget vote, once approved, remains steady until the library requests an increase through another vote. By eliminating the uncertainty of annual funding levels a board can focus on good governance that produces quality library services for the community.

³[New York State Regents Commission on Library Services, Appendix G](#)

Increased Autonomy

Library boards elected by the public have more control over library operations than those who are appointed by town or village boards. The library becomes completely autonomous and separated from the political environment of the municipal government.

Accountability

Libraries that have their trustees and budgets approved by a public vote are much more accountable to the public. Communities have more ownership of their library and are more inclined to use its services and find the institution trustworthy.

Simplified Funding

A public vote on the library budget provides a simplified funding stream that can ensure the basic operations of the library are secured. This means of raising funds reduces the need to obtain funding from multiple sources such as a municipality, fundraising, grants just to keep the doors of the library open.

Elimination of "Unserved" Populations & Equalizing Investment in the Library

Many libraries serve patrons living outside their chartered service area ("unserved") that do not support the library at the same level as those the library is chartered to serve. In many instances libraries receive no support from such "unserved" areas. Creating library districts has the potential to equalize support of the library and eliminate pockets of "unserved" populations that are not paying their fair share for library services.

Bonding Authority

The boards of public library districts have the ability to place bonding propositions on the ballot for capital projects such as building renovation and purchasing computer equipment. This greatly enhances the ability of libraries to expand and renovate their facilities.

Board of Regents Policy

The New York State Board of Regents, which oversees library services in New York, has adopted a [formal policy that encourages libraries to become public library districts](#). This policy is based on recommendations of the Regents Commission on Library Services.

Experience of Those Who Have Done It

[Since 1999, nearly 60 new public library districts have been created within New York State](#). Libraries that have undergone the transition are a good source of information on the process and the benefits achieved by creating public library districts.

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Public Library Districts:

Where to Start

If your library is considering a transition to a public library district, follow these steps:

1. Determine the status of your library.

Before embarking on a process to change the governance structure or funding mechanism for any library, it is important to have a complete understanding of the library's current legal status. You can determine the status of your library by consulting with your public library system who will clarify any questions with the New York State Library's Division of Library Development. Both these entities have copies of your library's charter file and background information on the historic development of your library. These documents can be a wealth of information for libraries seeking to track changes in their legal status over the years.

[More information on the various types of public libraries in New York State and their primary characteristics.](#)

2. Update the library's long-range plan.

New York State [Minimum Standards for Public Libraries](#) require that each library has a "community-based, board-approved, written [long-range plan](#) of service developed by the library board of trustees and staff." This is a critical step before the library embarks on any effort to create a public library district.

While there are a variety of ways to develop a long-range plan, a successful planning process often includes the following steps:

1. **Develop a board vision.** Have a conversation at a special planning meeting to discuss the hopes, dreams, and concerns for the future of the library.
2. **Assessment.** Identify usage trends through library circulation, program and technology data. Comparing the library to others with similar budgets or service populations can be a useful planning activity as well. [The New York State Library provides a compilation of financial and service statistics](#)
3. **Gather input from the community.** Talk to the community. Use a combination of focus groups, surveys, and interviews with community opinion leaders to get a broad amount of input, from both library users and non-users, which will help the board to identify community trends, aspirations, and priorities. This is an outward-looking activity asking the community what their aspirations and priorities are for their future rather than user opinions on library services.
4. **Analyze what was learned.** Identify the library's strengths, weaknesses, opportunities, and threats.

5. **Assess the library's capacity to move forward** in the areas of:

- *Personnel
- *Finance
- *Facility
- *Policy
- *Partnerships
- *Governance
- *Marketing & Public Relations
- *Measurement & Evaluation

Through these five steps, the board and staff will have the information they need to create and write a solid plan and financial projections for the future of the library.

3. Review Public Relations & Marketing Reach.

Honestly assess your reputation in the community you serve and the reach of your public relations (PR) efforts. Often, libraries may find they are only talking to a fraction of their users which can perpetuate stagnation and denial about how a library is meeting the needs of their community and the reach of PR channels. A survey, which does not have to be extensive, can help you understand the depth of feeling within the community about the library; provide ideas for things the library can do to broaden its appeal to the public; and most importantly, help establish a rationale for pursuing additional tax support. Your library's advocacy campaign can use these survey results in support of the library budget vote. A deliberate and honest assessment of PR efforts is needed- from your newsletter to your annual report to the community to social media to whether or not, and how far, good word-of-mouth is spreading in the community about your institution. Early acknowledgement that many taxpayers may be aware of what your library has to offer and why you offer such services can greatly impact your educational and advocacy campaigns for the better. This can also help prevent "shouting into the void" during the campaigns to ensure you are investing your PR dollars where they will have the most impact.

4. Consider enlarging the library's service area and/or merging with neighboring libraries.

This is an opportune time to consider expanding the library's formal chartered service area to incorporate areas around the library that are unserved by any library or paying less than their fair share for library services. It is also a good time to consider consolidating services or merging with other libraries that may be nearby. Instead of two or more underfunded libraries serving small areas of population, it may be [advantageous](#) for two or more libraries to merge into a single library unit with multiple branches and a reasonable budget. Consult with your library system and Division of Library Development about any change in service area before going forward.

5. Select the appropriate public library district model.

The library board must determine the [model](#) best suited to the library based on a full discussion of the advantages and disadvantages of each model, their knowledge of the community, the results of the community survey, and the library's long-range plan. In selecting its preferred model, a library should consider all options.

6. Develop a timeline and an implementation plan to achieve the model selected.

These will include the "how to" steps for implementing the selected public library district model. It is strongly recommended that the library board have a full understanding of the entire process for creating a new library district, especially the [true costs of operating a healthy and sustainable library](#), steps [after the vote](#) to create the new district, dissolve the existing library and transfer assets to the new district. The library board should retain legal counsel, establish an implementation committee and timetable, and select a committed and dedicated person to lead the effort. The library board must play a lead role in the process, with library staff providing assistance where appropriate.

The library should develop a public education plan that identifies the steps needed to educate the public on the value of the library and the reasons for voting for the proposition. The plan should also identify any organized opposition effort that may arise during the campaign as well as a strategy to counter the opposition. For more information on campaigns visit the [Education and Advocacy Campaign](#) section of the guide.

7. Assess your chances for a successful outcome.

The process of transitioning to a public library district or obtaining passage of a funding proposition on a public ballot requires a firm commitment on the part of the staff and the board of trustees. Before embarking on this process, the library board and staff should assess the library's readiness to ensure that conditions are favorable for a positive outcome. The degree of readiness can be assessed by completing a [readiness checklist of questions](#). The ultimate decision to proceed should be guided by responses to these questions.

8. Keep a positive focus throughout the process – regardless of the outcome.

If a vote to establish a public library district fails, do not take the failure as a statement that the public does not support the library or that the situation is hopeless. Several public library district votes have failed in their first or even second attempts. The key is to learn from the past, re-visit your public library district model to determine any needed changes, and develop new strategies to seek public support for the measure. As a library trustee or director, you must remain committed to the ideals and goals of the library and your responsibility to make every attempt to achieve a financially secure environment.

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Public Library Districts:

Association Library

As approved by the Board of Regents this model is available to libraries currently chartered as Association Libraries that do not want to relinquish their “private” status by re-chartering as a School District Public Library or a Special District Public Library. Although an Association Library District is not a public entity, the library can emulate the basic characteristics of a public library district by providing a process for: (a) public election of its trustees; (b) the library to secure a significant portion of its operating revenue through a public budget vote; and (c) meet or exceed the minimum standards (see [90.2](#)).

a. Trustee Elections

Association Library bylaws should be amended by the board of trustees to ensure that all eligible voters within the library's service area can participate in annual elections to select library trustees. It is usually best to hold the annual trustee election at the time of the vote on the library's budget. While an association library cannot compel the Board of Elections or School Board to hold the public election of trustees, the vote can be run in the library as per [election procedures](#) adopted by the library board.

b. Budget Votes

Association Libraries should provide the public with an opportunity to vote on a funding proposition that will generate at least 90% of the library's operating revenue. This may be accomplished by placing a budget proposition on either a school district ballot or a municipal ballot.

See:

- Getting on the Ballot- [The School District Vote](#)
- Getting on the Ballot- [The Municipal Vote](#)

Advantages of the Association Library District Model

- It does not require re-chartering the library. Trustees can pass a resolution to amend the library's bylaws to provide for trustee elections.
- Once a budget to fund an Association Library District is passed by voters within a municipality or a school district, [funding will remain at the same level](#) until a subsequent vote changes the amount. This results in much more stable funding for the library.
- Trustee elections address the concerns of critics who feel association libraries that receive tax dollars and are governed by self-perpetuating boards result in “taxation without representation.”

Points to consider about the Association Library District Model

- The library is not authorized to place bonding propositions for capital projects on the ballot. This limits the library's ability to raise tax money for the expansion and renovation of library facilities. (Association Libraries may seek legislation to bond through the [Dormitory Authority of the State of New York, DASNY](#))
- Public support for a library-funding proposition may be hindered by the voters' perception that because the library will remain a private association, it is not a true public entity.
- Trustees of Association Library *Districts* are subject to an open election process.
- Trustees of an Association Library District should endeavor to follow the best practices outlined in the [Local Government Management Guides](#) from the Office of the State Comptroller, particularly in relation to Internal Financial Controls, Procurement, Reserve Funds, and the Claims Audit Process.
- The effort to seek public support to create and fund a library requires a firm commitment on the part of the library board and the director as well as a strong [education and advocacy campaign](#).

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Public Library Districts:

School District Public Library

A School District Public Library is organized to serve the residents who live within the boundaries of a given school district (hence the name). Typically the library board is elected, and the budget approved, by the district voters. The library and the library board are independent of the school district and the school board. However, the school district is responsible for the collection of taxes and for the issuance of municipal bonds for construction on the library's behalf. A School District Public Library is created by passage of a referendum placed on the school district ballot. A petition signed by 25 qualified voters within the school district is necessary to place the proposition for a vote. School District Public Libraries have service areas that coincide with the school districts in which they are located, and voters within the school district determine the library's budget and elect its board of trustees. [Education Law §255](#).

School District Public Libraries exercise near total independence from the school district. Once the library has been established, the library board has the authority to schedule a vote on a library budget and trustee election each year. If the proposition to fund a School District Public Library passes, the school district must collect the tax money and pay the funds to the library. The separation of powers between local boards of education and school district library boards is detailed in [Education Law §260\(7\)-\(11\)](#).

Because they are public entities, School District Public Libraries are subject to all [laws pertaining to public libraries](#) in New York State, as well as numerous other laws pertaining to public institutions in our state.

In some cases, a School District Public Library may find it is more appropriate to expand its formal service area to include adjacent towns or school district(s). In these cases, the library must re-charter as a [Special Legislative District Public Library](#) or a [Joint School District Public Library](#).

Advantages of the School District Public Library

By re-chartering as a School District Public Library, a library may be able to expand its service area. This may also reduce the number of unserved/untaxed areas within its regional service area. This option provides an opportunity to develop equity in tax support for the library. This may address situations in which people who live within the library's chartered service area (a town or a village) are paying higher taxes to support the library than people who live just outside the chartered service area.

- School District Public Libraries have the ability to raise funds for capital projects by directing the school board to place a bonding resolution on the ballot. [Education Law §260\(10\)](#).
- Although the school board determines the time and place for the initial election to create and fund a School District Public Library, the new library board has the authority to set the time and place for future elections. Most are held within the library. [Education Law § 260\(7\)](#).
- Once an annual budget to fund a School District Public Library is approved by voters, funding will remain at the same level until the library board requests a change by placing a new proposition before the voters. There is no mechanism that would permit a proposition without library board approval to be placed on the ballot to reduce the amount of funding for the library.

- Depending on library usage patterns, it may be appropriate for a School District Public Library to seek funding from neighboring unserved towns or other school districts in addition to the funding approved by the eligible voters of the school district it is chartered to serve. The mechanism for doing this may include seeking direct appropriations or placing a funding proposition (a “259(1)” or “Ch. 414”) before the voters of the neighboring [municipalities](#) and/or [school district](#). A different approach utilizes contracts between the library and municipality/school district. Such contracts are authorized under [Education Law §256](#). Often contracts with unserved areas are [managed by the regional Public Library System](#).
- Aligning a library’s service area along the same boundaries as the school district can also help to align efforts to support student success in an area, facilitating stronger library-school partnership and avoiding competing programs and purchases due to the clarity of service areas.

See: Placing funding propositions on [municipal](#) and [school district](#) ballots.

Important Points to consider about the School District Public Library

- **Association Libraries** must be particularly aware that School District Public Libraries must comply with [laws governing public libraries in New York State](#). In addition, N.Y.S. Comptroller’s Regulations provide strict [guidelines for the investment of public funds](#). Although these may not cause great difficulties, Association Libraries considering the transition should be fully aware of these requirements.
- **Municipal Libraries** must take into account that public library districts, including School District Public Libraries, are independent and separate from any municipal or school district. The library board of trustees must assume **all** responsibility for the library, and account for all [associated expenses in running the library](#). Many of these expenses may have previously been paid by the library's municipality as in-kind support. In some cases the library building is owned by the municipality. Future ownership and/or leasing arrangements must be made as early as possible in the process.
- **All libraries are reminded:**
 - If the transition to a School District Public Library results in an increase in the number of people served, the library may be required to meet a higher level of [minimum State Standards](#) for public libraries.
 - Trustees of School District Public Libraries are subject to an open election process.
 - The effort to seek public support to create and fund a library requires a firm commitment on the part of the library board and the director as well as a strong [education and advocacy](#) campaign.

Checklist of [potential expenses](#) in running a public library

Steps for Creating a School District Public Library

1. Prior to embarking on the process to create a School District Public Library, it is strongly recommended that the library board or interested parties contact the library system who will contact the New York State Library Division of Library Development for assistance and guidance.

In addition, it is also recommended that a library retain legal counsel and carefully review the ["Where to Start"](#) file within this "how-to" guide.

2. Residents of each school district who are interested in creating the new library must submit to the board of education a [petition](#) signed by at least 25 qualified voters of the school district asking that a proposition to establish and fund a public library to serve the school district be put before the voters at the next regular school district meeting or at a special meeting called for this purpose ([Education Law §255\(1\)](#)). The New York State Library's Division of Library Development recommends that the establishment of the library and the initial budget be included as a single proposition. Failure to do so may result in a library being established with no operating funds.
3. Each candidate interested in serving on the Board of Trustees of the school district public library must submit to their board of education a [nominating petition](#) signed by at least 25 qualified voters or 2 percent of the number of voters who voted in the last school district election, whichever is greater ([Education Law §260\(8\)](#)). The library may have no fewer than five nor more than 15 trustees. The actual number to be elected must be specified in the proposition creating the library.
4. The board of education places the proposition to establish and fund a library and a separate proposition to elect library trustees before the voters at the next regularly scheduled school district election or at a special election to be held at a separate time and place in accordance with Education Law. If the proposed school district public library will replace an existing library, correspondence should be sent to the school district requesting that the votes to create and fund the new library and elect trustees be held within the existing library on a date that is separate from the regular school election ([Education Law §255\(1\)](#)). Though the school district is under no obligation to comply with the request, school district officials may find that it is in their best interest to schedule the election to create and fund the library at a separate time and place from the regular school budget vote.
5. Campaigns to educate the community and garner support for the proposition to establish and fund the library are coordinated by concerned citizens or by the library board of trustees if the new library is replacing an existing library. Public funds can be used to educate the community but not to advocate for the proposition. Separate and independent library advocacy groups, such as the Friends of the Library, may use private donations to advocate for the proposition. More information on [educational and advocacy campaigns](#).
6. If the new School District Public Library will replace an existing library, the Board of Trustees should engage officials of local municipalities that have been funding the library to seek their support. This may be critical to ensure continued library funding in the event that the proposition to create and fund the new library fails, or to bridge funding for the library until tax collection schedules align for the newly created district. In addition, if the title to the library building is held by the municipality, the library board should clarify the terms under which the facility could continue to be used by the new school district public library after the new district is formed.
7. If neighboring libraries will be affected by this restructuring it is important to fully advise them of the process and to seek their support for the effort.

8. After the election, the clerk of the board of education certifies the results of the election, showing the number of votes cast for and against the establishment and the initial budget for the new library, and for each candidate for the library board of trustees.
9. If the proposition to establish and fund the library is passed, several [additional actions](#) need to take place before the process is complete. Within one month after taking office, the new library's Board of Trustees, in coordination with their regional public library system, must submit an application to the Division of Library Development for a library [charter](#). A copy of the library's first year budget, a certified copy of the election results, and a signed and notarized copy of the official public notice announcing the election should accompany the charter application. It is most important to contact the regional public library system to assist in this process and to follow up in a timely manner.
10. If the new School District Public Library is taking the place of an existing library or libraries, the Board of Trustees of the library being replaced passes a resolution to dissolve the old library and submits [paperwork](#) to the New York State Library's Division of Library Development transferring assets to the new library.
11. Once the charter is granted, the library applies for a [registration](#), and trustees must take an [oath of office](#).
12. The school district collects [tax money](#) for the library and turns the funds over to the library board. The school district has no direct control over the operations of the library.
13. Annual funding for the library will [remain at the amount specified](#) in the initial proposition until the **library board** places another proposition on the ballot to change the amount. In this case, the library board of trustees will determine the time and place for the vote. Most School District Public Libraries schedule their votes to take place within the library on a separate date from the regular school district election. [Education Law §260\(7\)](#).

NOTE: For a discussion and detailed timeline for the establishment of school district libraries please refer to the Division of Library Development resource: [Increasing Autonomy: Rechartering Your Public Library](#). A flow chart for the process may be found [here](#). More detailed information on chartering and dissolving educational organizations in New York State can be found in [Law Pamphlet 9](#) issued by the New York State Education Department. See also [After the Vote -- a checklist of actions](#).

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Public Library Districts:

Joint School District Public Library

A Joint School District Public Library is organized to serve residents who live within the boundaries of two or more school districts (hence the name). Typically the library board is elected, and the budget approved, by the joint district voters. The library and the library board are independent of the school districts and the school boards. However, each school district is responsible for the collection of taxes and for the issuance of municipal bonds for construction on the library's behalf⁴. A Joint School District Public Library is created by passage of a referendum placed on each school district ballot. A petition signed by 25 qualified voters within each school district is necessary to place the proposition for a vote. School District Public Libraries have service areas that coincide with the school districts in which they are located, and voters within the school districts determine the library's budget and trustees. [Education Law §255](#).

Joint School District Public Libraries exercise near total independence of the respective school districts. Once the library has been established, the library board has the authority to schedule a vote on a library budget and trustee election each year. If the proposition to fund a Joint School District Public Library passes, the school districts must collect the tax money and pay the funds to the library. The separation of powers between local boards of education and school district library boards is detailed in [Education Law §260\(7\)-\(11\)](#).

Because they are public entities, Joint School District Public Libraries are subject to all [laws pertaining to public institutions](#) in our state.

After considering all the available options a potential School District Public Library may find it is more appropriate to expand its formal service area to include adjacent towns or partially unserved school district(s). In these cases, the library must re-charter as a [Special Consolidated District Public Library](#).

Advantages of the Joint School District Public Library

- By re-chartering as a Joint School District Public Library, a library may be able to expand its service area or join with other school district libraries in its region. This may also reduce the number of unserved/untaxed areas within its regional service area. This option provides an opportunity to develop equity in tax support for the library. This may address situations in which people who live within the library's chartered service area (a town or a village) are paying higher taxes to support the library than people who live just outside the chartered service area.

⁴ It is recommended that such a joint school district library obtain approval for the bonding of library facilities through the Dormitory Authority of the State of New York (DASNY). This would greatly simplify the financial aspects of such a project. See DASNY [Financing, Design and Construction for Public Libraries](#)

- Joint School District Public Libraries have the ability to raise funds for capital projects by directing the school boards to place a bonding resolution on the ballot. [Education Law §260\(10\)](#).⁵

Although the individual school boards may determine the time and place for the initial election to create and fund a Joint School District Public Library, it is strongly recommended that the library board make every effort to coordinate these votes so that they may be held simultaneously.

- Thereafter, the joint school district library votes as one cohesive district. The new library board has the authority to set the time and place for future elections. Most are held within the library. [Education Law §260\(7\)](#).
- Once an annual budget to fund a Joint School District Public Library is approved by voters, funding will remain at the same level until the library board requests a change by placing a new proposition before the voters. There is no mechanism that would permit a proposition without library board approval to be placed on the ballot to reduce the amount of funding for the library.

Important Points to consider about the Joint School District Public Library

- **Association Libraries** must be particularly aware that School District Public Libraries must comply with [laws governing public libraries in New York State](#). In addition, N.Y.S. Comptroller's Regulations provide strict [guidelines for the investment of public funds](#). Although these may not cause great difficulties, **Association Libraries considering the transition should be fully aware of these requirements.**
- **Municipal Libraries** must take into account that public library districts, including School District Public Libraries, are independent and separate from any municipal or school district. The library board of trustees must assume **all** responsibility for the library, and account for all [associated expenses in running the library](#). Many of these expenses may have previously been paid by the library's municipality as in-kind support. In some cases the library building is owned by the municipality. Future ownership and/or leasing arrangements must be made as early as possible in the process.
- **All libraries are reminded:**
 - If the transition to a School District Public Library results in an increase in the number of people served, the library may be required to meet a higher level of [minimum State Standards](#) for public libraries.
 - Trustees of School District Public Libraries are subject to an open election process.
 - The effort to seek public support to create and fund a library requires a firm commitment on the part of the library board and the director as well as a strong [education and advocacy campaign](#).

Checklist of [potential expenses](#) in running a public library

⁵ It is recommended that such a joint school district library obtain approval for the bonding of library facilities through the Dormitory Authority of the State of New York (DASNY). This would greatly simplify the financial aspects of such a project. See DASNY [Financing, Design and Construction for Public Libraries](#)

Steps for Creating a Joint School District Public Library

1. Prior to embarking on the process to create a Joint School District Public Library, it is strongly recommended that the library board or interested parties contact the library system who will work with the New York State Library Division of Library Development for assistance and guidance. In addition, it is also recommended that a library retain legal counsel and carefully review the "[Where to Start](#)" file within this guide.
2. Residents of each school district who are interested in creating the new library must submit to their respective board of education a [petition](#) signed by at least 25 qualified voters of the school district asking that a proposition to establish and fund a joint public library to serve the school district be put before the voters at the next regular school district meeting or at a special meeting called for this purpose by each district. ([Education Law §255\(1\)](#)).
3. The New York State Library's Division of Library Development recommends that the establishment of the library and the initial budget be included as a single proposition. Failure to do so may result in a library being established with no operating funds.
4. Each candidate interested in serving on the Board of Trustees of the school district public library must submit to the board of education a [nominating petition](#) signed by at least 25 qualified voters or 2 percent of the number of voters who voted in the last school district election, whichever is greater. ([Education Law §260\(8\)](#)) The library may have no fewer than five nor more than 15 trustees. The actual number to be elected must be specified in the proposition creating the library.
5. [Education Law § 260\(1\)](#) permits representation on the board of trustees to be proportional between each cooperating district. Though this is certainly politically appropriate when the district is created, experience has shown that over time, some districts eventually choose to hold their trustee elections "at large."
6. Each board of education places the proposition to establish and fund a joint library and a separate proposition to elect library trustees before the voters at the next regularly scheduled school district election or at a special election to be held at a separate time and place in accordance with Education Law. If the proposed joint school district public library will replace an existing library, correspondence should be sent to the school districts requesting that the votes to create and fund the new library and elect trustees be held within in the existing library on a date that is separate from the regular school election ([Education Law §255\(1\)](#)). Though the school districts are under no obligation to comply with the request, school district officials may find that it is in their best interest to schedule the election to create and fund the library at a separate time and place from the regular school budget vote.
7. Campaigns to educate the community and garner support for the proposition to establish and fund the library are coordinated by concerned citizens or by the library board of trustees if the new library is replacing an existing library. Public funds can be used to educate the community but not to advocate for the proposition. Separate and independent library advocacy groups, such as the Friends of the Library, may use private donations to advocate for the proposition. More information on [educational and advocacy campaigns may be found here](#).

8. If the new Joint School District Public Library will replace an existing library, the Board of Trustees should engage officials of local municipalities that have been funding the library to seek their support. This may be critical to ensure continued library funding in the event that the proposition to create and fund the new library fails or to bridge funding for the library until tax collection schedules align for the newly created district. In addition, if the title to the library building is held by the municipality, the library board should clarify the terms under which the facility could continue to be used by the new joint school district public library after the new district is formed.
9. After the election, the clerks of the boards of education certify the results of the election, showing the number of votes cast for and against the establishment and the initial budget for the new library, and for each candidate for the library board of trustees.
10. If the proposition to establish and fund the library are passed, several [additional actions](#) need to take place before the process is complete. Within one month after taking office, the new library's Board of Trustees must submit an application to the Division of Library Development for a library [charter](#). A copy of the library's first year budget, a certified copy of the election results, and a signed and notarized copy of the official public notice announcing the election should accompany the charter application.
11. If the new Joint School District Public Library is taking the place of an existing library or libraries, the Boards of Trustees of the libraries being replaced pass a resolution to dissolve the old library and submit [paperwork](#) to the New York State Library's Division of Library Development transferring assets to the new library.
12. Once the charter is granted, the library applies for a [registration](#), and trustees must take an [oath of office](#).
13. The school districts collect [tax money](#) for the library and turn the funds over to the library board. The school district has no direct control over the operations of the library.
14. Annual funding for the library will [remain at the amount specified](#) in the initial proposition until the library board places another proposition on the ballot to change the amount. In this case, the library board of trustees will determine the time and place for the vote. Most School District Public Libraries schedule their votes to take place within the library on a separate date from the regular school district elections. [Education Law 260\(7\)](#).

NOTE: For a discussion and detailed timeline for the establishment of school district/joint school district libraries please refer to the Division of Library Development resource: [Increasing Autonomy: Rechartering Your Public Library](#). A flow chart for the process may be found [here](#). More detailed information on chartering and dissolving educational organizations in New York State can be found in [Law Pamphlet 9](#) issued by the New York State Education Department. See also [After the Vote -- a checklist of actions](#).

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Public Library Districts:

“There is no question that we were much better off after becoming a special district library. It allowed us the security of baseline funding, which in turn allowed us to plan and grow. Whatever the difficulties, establishing special library districts is well worth the effort. It guarantees a certain level of stable funding which is especially needed in these uncertain times.”

Greg Callahan, Director, Hyde Park Library

Special and Consolidated Legislative Library Districts

A special or consolidated Legislative library district is created by a special act of the New York State Legislature and a local public vote to serve all or part of one or more municipalities or districts as defined by its enabling legislation. Each of these libraries is somewhat unique but all are considered “public” insofar as adherence to state law. All must follow the same establishment procedures.

Those districts that simply recharter an existing library with no change in their area of service are referred to in this document as “special library districts.” Those that merge existing libraries, expand the service area of an existing library, or create a new library in previously unserved areas are referred to as “special consolidated library districts.”

The vote to create a Special or Consolidated District Public Library is authorized by State legislation. A State Legislator introduces a bill specifying the service area of the library and authorizing a public vote to create the library, establish a budget, and elect the trustees. Once the State legislation is passed, an election is scheduled within the area to be served to create the district, approve the initial library budget and select trustees. Click here for [sample legislation](#). A taxing authority specified in the legislation, such as a municipality or school district, [collects taxes](#) on behalf of the library and turns the funds over to the library board, which is completely autonomous. If the new Special/Consolidated District Public Library is replacing an existing library, the library “going out of business” transfers assets to the new library and surrenders its charter to the Board of Regents.

Advantages of the Special or Consolidated District Public Library:

- The service area of a Special or Consolidated District Public Library can be drawn to meet the specific needs of the library. This allows the library to obtain tax support from those people who most often use the library's services. It also offers the best opportunity to eliminate unserved areas. New proposed service areas must be approved by the New York State Library's Division of Library Development in advance.

- The legislation that creates a Special or Consolidated District Public Library can provide the library with the ability to raise funds for capital projects by placing a bonding resolution on the ballot through a local municipality and/or the [Dormitory Authority of the State of New York](#). Libraries have often found using the Dormitory Authority for this purpose to be the more efficient and politically viable option. It is advisable to include this capital funding option in the [enabling legislation](#).
- The time and place for the local election to create a Special or Consolidated District Public Library is specified in the State legislation. In most cases, these elections are scheduled to take place within the existing library, if one exists.
- Once a budget to fund a Special or Consolidated District Public Library is approved by voters, funding will [remain at the same level](#) until a subsequent vote changes the amount. This results in much more stable funding for the library.

Important points to consider about the Special and Consolidated District Public Libraries

- The process for creating a Special or Consolidated District Public Library is more complex than the process for creating alternative models.
- **Association Libraries** must be particularly aware that Special or Consolidated District Public Libraries must comply with [laws governing public libraries in New York State](#). In addition, N.Y.S. Comptroller's Regulations provide strict [guidelines for the investment of public funds](#). Although these may not cause great difficulties, **Association Libraries considering the transition should be fully aware of these requirements.**
- **Municipal Libraries** must take into account that all public library districts, including Special or Consolidated District Public Libraries, are independent and separate from any municipal or school district. The library board of trustees must assume **all** responsibility for the library, and account for all [associated expenses in running the library](#). Many of these expenses may have previously been paid by the library's municipality as in-kind support. In some cases the library building is owned by the municipality. Future ownership and/or leasing arrangements must be made as early as possible in the process.
- **All libraries are reminded:**
 - If the transition to a Special or Consolidated District Public Library results in an increase in the number of people served, the library may be required to meet a higher level of [minimum State Standards](#) for public libraries.
 - Trustees of Special or Consolidated District Public Libraries are subject to an open election process.
 - The effort to seek public support to create and fund a library requires a firm commitment on the part of the library board and the director as well as a strong [education and advocacy campaign](#).

Steps for Creating a Special or Consolidated Legislative District Public Library

Prior to embarking on the process to create a Special or Consolidated Public Library District, it is strongly recommended that the library board or interested parties contact the public library system who will facilitate communication with the New York State Library Division of Library Development for assistance and guidance. In addition, it is also recommended that a library retain legal counsel and carefully review the "[Where to Start](#)" file within this guide.

If the new library district will replace an existing library or libraries, the existing library board(s) defines the desired service area of the new library, based on the residence of library users. This may involve one or more of the following: analyzing registration and/or usage patterns; developing alternatives for allocating costs among constituent municipalities; contacting neighboring libraries, the public library system, and the New York State Library's Division of Library Development for help and support.

1. The library board(s) discusses the potential charter change with local municipal officials to inform them of the library's/libraries intentions and to seek their support. It is important to do this early on in the process to ensure that the officials first hear about the process from library officials and not from other sources. Because the library/libraries may eventually need a "[message of home rule](#)" and possibly bridge funding from local municipalities at some point in the process, it is best to move forward in partnership with local municipalities. Also, if the vote to create the Special or Consolidated District Public Library fails, the library will need to rely on continued appropriations from its supporting municipalities. In addition, if the title to the library building is held by the municipality, the library board should clarify the terms under which the facility could continue to be used by the new special public library district after the new district is formed.
2. The library board(s) formally votes to proceed with the process and develops a timetable and a budget for the first year of operation. (See: [Public Library Expense Checklist](#))
3. The library board(s) approaches a local State Legislator (Assembly or Senate) and requests that he or she introduce a bill to authorize a local vote to create the new library. It is advisable to obtain legal counsel experienced in this process to assure the bill addresses the particular circumstances of this effort. *That said, the Legislator may prefer to have the bill drafted in-house. If so, it is critical that the library board and administration thoroughly review the draft and have their public library system and legal counsel review it as well.* It is important to consult current Education Law and other [bills for Special or Consolidated District Public Libraries](#) for ideas about what to include in the legislation. Please refer to the "[Lessons Learned](#)" file to learn of other libraries' experiences. The New York State Library's Division of Library Development strongly recommends that the establishment of the library and the initial budget be included as a single proposition. Failure to do so may result in a library being established with no operating funds.
4. Before the State Legislator introduces the bill into the State Legislature, he/she may ask the library to obtain a "[home rule message](#)" from affected municipalities. A "home rule message" is the "sign-off" from the local municipality that it does not oppose the creation of the new library district. *Though this "sign-off" is not required since the library is an [Education Corporation](#) under New York State law, Legislators may ask the library to contact the affected municipalities for a "letter of home rule" before agreeing to sponsor the legislation.*

5. Once the bill is drafted, it must be introduced and passed by both houses of the State Legislature. The primary sponsor normally solicits co-sponsors and support from other Legislators. However, it is important that representatives from the library meet with all local Assembly and Senate representatives to explain the rationale for the legislation.
6. When the bill passes both houses of the State Legislature and the Governor approves, it is entered into law as "Chapter [number], Laws of [year]." It then becomes the enabling legislation authorizing a local referendum to create the library district, as specified in the bill. The legislation does not create the district; nor does it charter the library. These are separate actions that need to be taken.
7. The local election to create the district is then scheduled according to specifications in the legislation and local election requirements. If a date for the referendum was not included in the enabling legislation, it must be set by the library board of trustees of the existing library/libraries.
8. Each candidate interested in serving on the new library board of trustees must file a nominating [petition](#) as specified in the state legislation. The ballot put before voters will specify the establishment of the district, an initial budget, and election of trustees. All relevant propositions must pass for the district to be established. It is advised to properly word the proposition so that the creation and funding of the district are tied together.
9. Campaigns to educate the community and garner support for the proposition to establish and fund the new library district are coordinated by concerned citizens or by the library/libraries' board of trustees if the new library is replacing an existing library/libraries. Public funds can be used to educate the community but not to advocate for the proposition. Separate and independent library advocacy groups, such as the Friends of the Library, may use private donations to advocate for the proposition. See: [Education and Advocacy Campaigns](#).
10. If the vote is successful, several [additional actions](#) need to take place before the process is complete. Please note, the first step must occur within one month after the new board takes office: they must submit an application to the Division of Library Development for a [charter](#) as a Special or Consolidated District Public Library. A copy of the library district's proposed budget, a certified copy of the election results, and a copy of the public notice announcing the election should accompany the charter application.
11. After the new board of trustees takes this charter action, the board of trustees of the library it will be replacing must submit paperwork to the Division of Library Development to [dissolve the charter](#) of that library and transfer its assets to the newly formed Special/Consolidated District Public Library.
12. Once the new Special/Consolidated District Public Library receives its charter, it must apply for [registration](#), and trustees must take an [oath of office](#).
13. [Taxes authorized by the budget vote](#) to support the library are collected by the appropriate municipality(ies) and/or school district(s) and are paid to the library board. The municipality(ies) and/or school district(s) have no direct control over the operations of the library.

NOTE: More detailed information on chartering and dissolving educational organizations in New York State can be found in [Law Pamphlet 9](#) issued by the New York State Education Department.

See also [After the Vote -- a checklist of actions](#).

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Commentary on Consolidating and Merging Libraries

Before finalizing a plan to transition to a public library district form of governance and funding, libraries should consider the option of merging or consolidating with other libraries in the area. Consolidation or merging may be advantageous when there are two or more libraries situated within a single school district or a town. In these cases, rather than have each library continue to serve a portion of the school district or town, or maintain overlapping service areas, it may make sense to form a single administrative structure to run both libraries. This approach is also appropriate for the formation of joint school district libraries. This simplifies funding and governance and may make it easier for voters to understand the library structure. It also ensures that people within the town or school district are uniformly taxed for library services and avoids duplication of costs. **Merging libraries does not necessarily mean that one of the library outlets will close.** It simply means that there will be a single governance and funding structure. There are several examples where libraries in New York State have successfully merged and continue to operate multiple outlets.

The Chemung County Library District resulted from a merger of two autonomous libraries: the Horseheads Free Library and the Steele Memorial Library in Elmira and incorporated the previous autonomous libraries of Big Flats and West Elmira, and the Reading Center of VanEtten. The new district continues to operate each facility to serve their individual communities. The Northern Onondaga Library District involved a merger of three autonomous libraries; the Cicero Free Library, the Brewerton Free Library, and the North Syracuse Free Library. The three libraries remain open under a single administrative and governance structure. And still another example is the Western Sullivan Public Library in Sullivan County, a school district public library that involved the merger of three public libraries; the Tusten-Cochecton Public Library, the Delaware Free Library, and the Jeffersonville Public Library. The three libraries now operate as separate branches under a single administrative and governance structure.

Obviously, merging multiple autonomous libraries into a single district involves additional issues that must be addressed and thus may extend the timeline for creation of a new merged district. Discussions with potential merger partners should begin early on in the process to test any interest in consolidating operations and governance. Among those issues that should be discussed are:

- Fairness of representation on a single governing board;
- Budgeting and financing a combined library district;
- Merging staff and administrative structures; including civil service and pension concerns;
- Merging assets;
- Ownership and names of library facilities;
- Assurances for continued operation of multiple library outlets;
- Public reaction to a combined district.

Depending on the complexity of these and other issues, the effort to create a merged district may add several months to the timeline for creating a new library district. In spite of the additional preparation time, libraries are encouraged to investigate merging or consolidating operations. Advantages may include:

- Simplified and fairer taxation for residents;

- Efficiencies to be gained by merging operations and sharing services (single rather than multiple administrations and support services);
- Simplified recruitment of trustees for a merged library board rather than two or more separate boards.
- Public perception of greater transparency.

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Getting Started

First and foremost your library must go through a [strategic planning process](#) that is open to the public and follows the simple strategy defined by the State Library in order to meet the Minimum Standards required for every public library in New York. After you have gone through that process you may have determined that it is in the best interest of your community and your institution to seek a more stable financial and political foundation. In that case you should review the following guidelines.

Readiness Checklist- Assessing your chances of success

Prior to embarking on a process to transition to a public library district or seeking a public referendum on a library budget, the board of trustees should try to honestly answer the following questions. A positive response to all the questions should be an indicator that your chances of success are good.

1. Is there 100% commitment from the entire board of trustees and library administration?

The process for creating a public library district or for gaining public approval for a library funding proposition requires much effort that cannot entirely be delegated by a board of trustees. Board members must be actively engaged in the process by participating in public forums to explain the rationale for the change, advocating for the new district or funding proposition at every opportunity, and supporting the process through board level decisions. Any ambivalence on the part of even one or two trustees will be recognized by the community and diminish chances for a successful campaign. If the board votes to proceed, every trustee must honor the collective authority of that decision and be fully engaged and supportive. It is not enough to simply cast a vote to proceed; trustees must fully understand the process, implications and be willing to become fully engaged. The library director will play a central role not only in the district process but in the management of the new library going forward. They are the public face of the library and their attitude will greatly influence public perception. Are they committed and ready for such a challenge?

2. Is there a compelling case statement for why people should vote "yes" to create the district and/or fund the library?

In order for people to vote in favor of a proposition to create a library district or fund a library, they need to have compelling reasons to do so. Before deciding to proceed with a public budget vote, a library board should list the potential consequences of a negative or a positive outcome of an election. The library board should then ask whether a strong case can be made to the public based on either one of these outcomes. For example, if a library is facing closure if a funding proposition should fail or if a library can clearly state service and/or facility enhancements to be achieved by a positive outcome it has a strong case to present. Conversely, a library's case may not be as strong if the funding proposition will merely retain the status quo.

3. Is there any data to help determine whether the community is likely to support the proposition?

Though no one can predict with certainty the outcome of any open election, there may be data that provides some solid clues. For example: How has the community rated the library's services in recent public surveys? Have there been any surveys formal or otherwise that directly posed the question "Would you support a proposition to create and fund a public library district in our area?" Are there any controversial issues involving the library that may have an influence on a potential referendum to create and fund a public library district? Are the staff and Friends Group supportive of the proposition? Does the library administration/board have a working relationship with elected officials? What percentage of library users are registered to vote? Are there any organized anti-tax groups or other organizations within the community that may mount an effort against the library proposition? It is important to rely on data and objective analysis in formulating the answers to these questions. A general feeling about something is usually not reliable.

4. Have funds been budgeted to support the effort?

The budget for the creation of a public library district can vary greatly depending on individual circumstances. Potential costs may include: legal counsel; outside consultants, including marketing or public relations expertise; creation, printing and distribution of campaign materials; placement of ads in the local media; and running the local election to create the district. Though libraries can avoid some of these costs, it will require a greater level of work on the part of trustees and volunteers. Since no public funds can be used to advocate for the proposition, it will be necessary to identify nonpublic funds to support that effort. Funding from a library's [Friends Group](#), [campaign committee](#), and targeted fundraising efforts for the purpose of the campaign are most often used for this effort.

5. Can local elected and appointed officials be counted on to support or remain neutral regarding the effort?

Well before embarking on the process to create a public library district or to place a funding proposition on the ballot, the library board should meet with municipal and/or school district officials representing affected areas to inform them on the library's plans and to request support for the effort. Though it may be possible to move forward without support from local officials, cooperation and coordination nearly always lead to success. Should there be opposition the library board must endeavor to inform and educate all parties regarding the benefits to the community.

If the library is currently receiving an appropriation from a municipality or school district, it is important to maintain good relations in the event that the library must depend on the municipality or school district to continue financial support until the library is able to collect taxes resulting from the public budget vote or in the event that the library budget proposition is defeated.

6. Does the library have a good public relations "footprint"?

Libraries that routinely communicate only with library cardholders are missing a broad swath of resident voters who will have the right to vote on the initiative. A deliberate and honest review of public relations efforts should be conducted to assess the library's reach in person, in print, online (i.e. via their e-newsletter and social media), and through word-of-mouth. If the library's efforts in this area are weak,

time, energy and funding will need to be devoted to build it up to have a strong platform from which to launch campaign messaging.

7. Are library patrons registered to vote?

Do not assume that library patrons are registered to vote. Library patrons are the most likely to vote yes to stabilize the future of their library. Ensure they are civically prepared by being registered to vote.

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Getting Started:

Public Library Expense Checklist

“Re-chartering definitely increased the library's reach and ability to serve the community. The board made some large budget referendums early on to increase staffing and public programming. One of the early benefits was increasing the library's hours.”

Caitlin Johnson, Director, Schuylerville Public Library

Public library districts are independent from any municipality or school district, except for the collection of taxes and, in some instances, the issuance of municipal bonds. The library board of trustees has sole responsibility, fiduciary and otherwise, to ensure that the library remains viable. In making the transition to a public library district, library trustees, working in concert with their library director, must be sure to account for the true expenses involved in running a library and work to ensure these mission critical budget lines are secured through voter directed tax support. Some of these expenses may have been previously paid as in-kind support to the library by its sponsoring municipality or other agency. When establishing the initial budget for a public library district, ***it is critical to include all of the expenses that the library will face as an independent entity.*** Prior to establishing a budget for a new school district public library or a special legislative district public library, the board of trustees should determine which expenses will be covered directly or in-kind by a municipality or school district. Though there is no legal basis that would require a municipality to cover the expenses of a special legislative district public library or continue to provide in-kind services, several do so as a community service.

Though the following excerpt from an Opinion of the State Comptroller indicates that certain financial services related to school district public libraries must be provided without charge by the School District, ([Education Law 259\(1\)](#)), it is strongly recommended that the board of trustees of a new school district or joint school district public library appoint a Library Treasurer and be prepared to budget for these services.

A municipal or school district treasurer with custody of library monies must perform those services which are incidental to holding and disbursing funds. This includes maintenance of a bank account for the monies, investment of the monies as authorized by the library trustees, payroll preparation and incidental accounting functions. There is no authority to charge the library for the cost of such services. (Op. Compt. 86-54, August 19, 1986).

A full discussion of the [Role of the Public Library Treasurer](#) may be found in the [Handbook for Public Library Trustees](#).

The following checklist is provided as a guide to the real expenses normally involved in running a public library. Please be aware that such a list is a “moving target” and will evolve over time.

Financial Recordkeeping

- Appoint a paid [Treasurer](#) who is not a Library Trustee.
- Bookkeeping/financial accounts: maintaining the library's financial records; managing all accounts receivable and payable, including issuance of invoices, checks, and preparation reports and investments.
- Annual independent financial audit or review.
- Payroll: issuing paychecks; withholding; keeping records.
- Filing appropriate forms with federal and State governments.

Human Resources

- Managing staff hiring processes.
- Administering personnel policies and ensuring compliance with federal and State labor laws.
- Tracking employee time banks, i.e., vacation, sick leave, personal leave, etc.
- Dealing with Civil Service.
- Dealing with employee unions: negotiation of contracts, handling grievances, etc.
- Handling employee benefits: health insurance, workers' compensation, unemployment claims, retirement accounts.

Insurance

- Coverage for library building(s), contents and cybersecurity.
- Liability insurance to protect against personal injury claims.
- Disability and Workers Compensation.
- Directors and Officers Liability insurance.
- Bonding for employees with access to the library's finances.

Professional Services

- Legal Representation:
 - To handle claims against the library and/or board of trustees;
 - For advice on handling "Freedom of Information" requests;
 - For advice on sensitive personnel and financial matters;
 - To interpret and advise about laws pertaining to the operation of public libraries;
 - To review library policies to ensure compliance with all applicable laws, i.e. meeting room policies, first amendment issues, etc.
- IT Support
- Program/Service/Project Evaluation Consultant

Buildings and Grounds

- Rent/mortgage/bond repayment.
- Snow removal, grass cutting, landscaping.
- Routine maintenance.
- Security.
- Major renovations and additions.
- Emergency repairs.
- Cleaning and custodial supplies.

- Health and Safety equipment.

Library Materials

- Books
- Media
- Periodicals
- eResources/Digital Collections
- Other nonprint materials (i.e. The Library of Things - tool lending, seed libraries, etc.)

Library Staff Salaries and Benefits

- Administration (Director, etc.)
- Departmental staff
- Custodial staff
- Health insurance for current and retired employees
- Retirement contributions
- Federal Insurance Contributions Act (FICA)
- Mandated leave benefits
- Tax deferred savings plans
- Employee Assistance Program (EAP)

Library Programming for Adults, Children, and Young Adults

Travel and Training

- State mandated training/compliance (i.e. sexual harassment prevention training, trustee education)
- Staff and trustee attendance at conferences.
- Attendance at training workshops, meetings, etc.

Technology & Equipment

- Computers
- Software and software upgrades
- Copiers and Fax machines
- Printers
- Ink and toner
- Automobiles, delivery trucks
- Other

Utilities

- Telephone
- Gas and electric
- Broadband Internet

Public Relations

- Paid Media
- Website Development
- PR materials (i.e. newsletters (print and electronic); flyers promoting the library and programs; social media ads)
- Graphics

Miscellaneous

- Cost of annual election
- Community surveys
- Personal Protective Equipment (PPE)/Disaster Preparation

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Getting Started:

Education and Advocacy Campaigns

Regardless of its organizational structure, any library seeking a public vote on any issue, including its budget, should conduct an educational and/or advocacy campaign before the vote. This will ensure that the public has a full understanding of the rationale behind the proposition(s) and the reasons for supporting it. The differences between an educational campaign and an advocacy campaign are summarized below. A library's timeline for a public referendum should allow sufficient time to organize and conduct appropriate educational and advocacy campaigns.

Preparation is Key

The process of running a campaign to secure a positive vote on a public library budget referendum should begin well in advance of the vote and should be well thought out and organized. The campaign should involve both an educational and an advocacy component. Information on these campaigns can be found below.

"We were prepared ahead of time. We picked a nice guy in the community with name recognition to be on stand-by to send a letter-to-the-editor should we need him to. He wasn't a political figure, just a well-known person in the community whom everyone respected. We also made sure all our communication about the 414 was scripted, so no one was shooting from the hip. Library staff were able to provide basic information about the vote, but if someone had a lot of questions, they were sent to the director."

Patti Haar, Retired Director, Patterson Library

Educational Campaigns

The purpose of an [educational campaign](#) is to ensure that the public - not just library users - understand **the facts** involved in a referendum. As noted in the original "[From Awareness to Funding](#)" report, a voter's willingness to support increased library funding is not driven, or limited, by library use. The campaign might include the following:

- Information on the library's website
- A press release
- Speaking engagements
- Newsletter articles (print and email) and social media posts
- Printing and distribution of flyers, ads, and other information

Materials should highlight the potential cost per average homeowner or family if the vote passes, how the additional funds will benefit the community, and what will happen if the vote fails. Educational campaigns should not encourage people to vote one way or the other on a proposition, but simply provide them with the facts necessary to make an informed decision. A library can use public tax money on an educational campaign. For good ideas on educational campaigns, talk to contacts at your public library system, from other public libraries and school districts. One tool to consider before launching an organized educational campaign is a “Q&A” document that anticipates difficult questions that may be posed during the campaign. (see below.)

Frontline staff of the library should be briefed on campaign materials and be introduced to the available informational pieces they can provide to residents who may have questions about the campaign. Staff time should not be spent on advocacy campaign activities, but it is perfectly reasonable, if not essential, for them to be well versed in the facts of the campaign and aware of educational campaign materials.

The board will want to brainstorm the names of leaders in the community, both formal and informal, to reach out to early on in the campaign to share information. Key stakeholders such as elected, municipal, business, and social service leaders as well as other well-respected members of the community can be very helpful to the campaign if they have the facts up front.

Campaign Q&A Documents

Before launching an organized educational campaign, library boards should consider creating a “Q&A” document that anticipates typical and difficult questions that may be posed by the community in response to the public referendum. The library board or the committee responsible for overseeing the educational campaign should brainstorm questions that may be posed during the campaign and develop well thought out responses. The process of developing difficult questions will also help identify any negative reaction that the community may have toward the library proposition and developing responses will prepare the library board and campaign committee to respond in a logical manner. Some library boards have found it helpful to first prepare a Q&A document that will be used “in-house” by the library board and staff and another shorter, “public-facing” document that can be distributed to the public. Ask your public library system for examples of Q&A documents other member libraries have successfully used to get started.

Some of the questions that library boards will develop are unique to their communities. However, many will be similar to those faced by other libraries during their campaigns. Some real questions faced by libraries include:

- “How will my taxes be impacted if this proposition passes?”
- “Why can’t those who use the library pay for it instead of taxing everyone?”
- “Why can’t the library just use volunteers to operate?”
- “Why can’t the library just seek private donations instead of relying on taxes?”

Be advised that the examples below are directed to their community in anticipation of their particular circumstances. You are advised to customize your materials likewise. Sample Campaign Q&A documents include:

- [Julia L. Butterfield Memorial Library \(Cold Spring\) \(2015\)](#)
- [Desmond-Fish Library \(Garrison\) \(2014\)](#)
- [Chemung County Library District \(2005\)](#)

- [Gloversville Public Library\(2005\)](#)
- [Smithtown Special Library District \(2001\)](#)
- [Reed Memorial Library \(2013\)](#)
- [Vestal Public Library \(2016\)](#)
- [Bloomfield Public Library \(2018\)](#)

Advocacy Campaigns

The purpose of an advocacy campaign is to influence voters to either vote in favor of or in opposition to a ballot proposition. A library cannot use public tax money on an advocacy campaign. It is best if a separate group using private funding conducts the advocacy effort. A library's [existing Friends Group](#) may take on this responsibility. However, in some cases, [an ad-hoc citizens group may conduct advocacy efforts](#). That group might include people in the community who are passionate about the library and are willing to donate funds and their time to influence the outcome of the vote. Advocacy campaigns might make use of the following:

- Flyers and lawn signs.
- Newspaper ads.
- Letters to the editor.
- Voter identification.
- Postcards and phone calls to prospective voters.
- Speaking engagements.
- Other measures to urge people to vote in favor of a ballot proposition.

A word about messaging in a campaign: In addition to the very straightforward information about how much this initiative will cost per household and the return on investment provided by the library, voters want something to believe in. The campaign should include stories from library users whose lives have been positively influenced by the library - from a student who has made the connection between their access to programs and services at the library and their success at school to a job seeker who produced their resume thanks to help from library staff to the senior on a fixed income who relies on the library for socialization and popular reading material - to the mom who was able to feed their kids over the summer thanks to the lunch program at the library to those who fundamentally believe in the right to access trusted information for an informed citizenry - real people from the community telling their story helps users and nonusers alike make the connection with the American Library Association's Core Values of Librarianship and the intrinsic value of the library to the community for the future.

Understanding Roles and Responsibilities

In every campaign, it is important for stakeholders to have a clear understanding of responsibilities and roles. Here is a typical list of participants and potential roles for a library educational and advocacy campaign:

Library Board

Retains ultimate responsibility for the overall effort. Hires legal counsel, and other expertise as necessary and appoints a steering committee.

Steering Committee

Should include members of the library board, the library director, and influential people within the community who are supportive of the library. Works closely with public library system consultants or consultants hired by the board of trustees and provides direction to the educational and advocacy campaigns.

Library Director

Serves as a member of the steering committee and works to ensure that required information from the library is available. Assists in public presentations to provide educational information, development of educational materials, and other activities as needed.

Library Staff

Is informed of facts of the campaign and empowered to refer residents with questions to educational materials provided or directly to the director and board. Library staff should not be involved with advocacy campaign activities on paid time.

Library Advocacy Group

This may be the library's Friends Group or a separately organized ad-hoc group consisting of dedicated volunteers who will carry out activities associated with the advocacy campaign. This group carries out activities such as identifying library supporters throughout the proposed library service area and contacting them individually to request their positive vote on election day; calling people a day or two prior to the election to remind them to vote; driving people to and from the polling place on the day of the vote; identifying potential opposition to the library vote and taking steps approved by the steering committee to counter any opposition.

Win or Lose

Whether or not your vote passes it is critical to thank all those involved in the campaign, including the voters who came out to help shape the future of their community. If your vote is successful it is easy to just move on to the next item on the "to do list" and if the vote does not pass, the emotional toll may encourage those involved to put their heads down and focus on something else. Either way it is important to take the time to debrief about the campaign - what worked well? What would you do differently the next time around? There will be a "next time" at some point and experience has shown that you will be grateful you took the time to analyze the strengths and challenges of the campaign and to archive campaign materials for reference.

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Establishing the District:

“...the improvements made to the library facilities and services to the community far outweigh the challenges of going through the process and dealing with the onslaught of paperwork and legal requirements. I am extremely proud of what we were able to do with the increased and secured funding provided by changing from an association to a public library district.”

Anna Grace, Retired Director, Wadsworth Library

After the School or Special/Consolidated District Establishment Vote

Congratulations! You have taken the first critical step to assure the viability of your library for many years to come. But you aren't finished. Many libraries find the work required after a successful school district public library or special/consolidated district public library establishment vote to be a burden after all the effort they put into the public vote. But, like any lasting structure, after you build a solid foundation it's time to construct a building that will withstand the challenges ahead and stand firmly for decades to come. Such an effort takes persistence and patience but, as we know from those who have come before, it is well worth it. Below is an idea of what to expect.

After a successful vote to establish a Special or Consolidated Public Library District or a School District/Joint School District Public Library, it is important to continue to work with your Public Library System contact and Division of Library Development regional liaison to complete the following actions required for operation of the new library. These actions include, but are not limited to, the following:

1. Obtain copies of the following two documents:

- A. A certified copy of the results of the election. The certification of election results for a special legislative district public library is usually completed by the election inspector(s) named in the State legislation authorizing the local election. In the case of a vote to create a school district public library, the certification of election results is completed by the clerk of the Board of Education.
- B. A certified and notarized affidavit of the publication of the notice announcing the election. This document is obtained from the newspaper or other official publication that printed the legal notice announcing the election to create and fund the district and elect trustees. An official at the newspaper that published the notice must sign the copy of the notice and have it notarized.

These documents must be submitted to the New York State Library's Division of Library Development along with the application for a charter for the new library.

2. The newly elected Board of Trustees must meet within 30 days of the election

At this first organizational meeting of the board, trustee terms should be established by lot if they were not specified as part of the election process. In addition, the new board should review and approve a formal application for a charter and associated paperwork. Contact the Library System for assistance in this process. The charter packet to be submitted to the New York State Library's Division of Library Development should include the following documents:

- A [Certificate of Establishment of a New Library](#)
- The [Petition for Provisional Charter](#)
- An [Application for Provisional Library Charter and Admission to the University](#)
- [Consent to Serve as an Initial Trustee...](#) of the newly created library -- form signed by each of the new trustees.
- List of terms of office of the board of trustees of the new library.
- Certified and notarized affidavit of the publication of the legal notice announcing the election to create and fund the new library and elect trustees. (see [section 1](#) above)
- Certified copy of the results of the election to create and fund the new library and elect trustees. (see section 1 above)
- Copy of the library's first year budget.

3. Immediate Next Steps

- a. After the charter application is submitted:
 1. Establish bylaws.
 2. Establish policies.
 3. Meet with the municipality.

Within two or three months after the above paperwork has been submitted, upon recommendation by the New York State Library's Division of Library Development, the Board of Regents will formally take action on the new library district's charter application. Once the Board of Regents has approved the charter for the new library, the new library district board of trustees assumes responsibility for governing the library. *Many well-established libraries that have restructured report frustration with the length of this process as well as the requirements for the new library to first obtain a "Provisional Charter" and submit to the [registration](#) process. Please keep in mind; from a legal standpoint you have established a new library.*

- b. After the charter is granted:

Within 30 days of receiving the library charter, the [oath of office](#) should be administered to all trustees. In addition, the new library board must submit an [application for registration](#) to the New York State Library's Division of Library Development, which will enable the library to receive public funds. In addition to a copy of the new bylaws the board will need to submit evidence of compliance with all [minimum public library](#) standards. It is important to note that a thorough review of the library's policies will need to take place to account for any adjustments caused by

the evolution of a library to a district. For example, if an entity has graduated from an Association library to a district it will need to test its policy inventory to ensure compliance with new laws it may not have previously fallen under, such as Civil Service and the Freedom of Information Law. A list of recommended policies can be found in the [Handbook for Library Trustees of New York State](#). Once finalized, the policies need to be adopted by the board of the new district.

4. Dissolving the old library, transfer of assets, and turning the reins over to the new library

If the new library district is replacing an existing library, the old library board should submit formal paperwork to dissolve and transfer its assets to the new library as soon as possible after the election that creates the new district. [Sample forms](#) for these actions are posted on the New York State Library's web site.

The library should first contact the Library System, who will work with the State Library regional liaison prior to completing and submitting any charter-related paperwork, including provisional charters, charter amendments and dissolutions. State Library staff will work with the library contact person to develop the draft petition and resolution for the Library Board's approval, so it is done properly in the first instance.

Once a new library is formed and the new library district board's application for a charter has been approved by the Regents, the new library board should begin meeting regularly to conduct necessary business. At this point, the old library board should cease to operate as a policy making library board and only continue to meet to complete the asset transfer and dissolution process. When the Board of Regents has approved the dissolution of the existing library, the State Education Department Office of Counsel will send a [letter](#) that acknowledges the [Regents action](#) and specifies that within three months, trustees of the library being dissolved must petition the Supreme Court in their County for an order directing the disposition of any remaining corporate assets (see [Education Law §220](#)). Once all assets of the library have been transferred and or disposed of, it should cease operations.

When setting up bank accounts for the new library here's a suggestion from a CPA/library trustee: *"Be aware that you are a government entity and not a charitable organization. When you set up bank accounts you have to know your governmental type. Your local branch will most likely be clueless. You need to go to the specific person that will get you set up with the right accounts. This includes getting the right guarantee letters set up. Please note: Banks use the "governmental account" as a way to give you smaller interest on your accounts."*

As mentioned above, the process for dissolving a library includes the passage of a resolution by the library board being replaced stating that all of the library's assets have been transferred to another nonprofit organization (presumably the new library district) and that there are no remaining debts. This process is usually straightforward when all assets are being distributed to the new library district.

However, the asset transfer process can be somewhat complicated or delayed when there is a building and/or a private endowment involved. For example, a municipality or perhaps a private foundation that is separate from the public library may hold the deed or title to the library building. Special arrangements may have to be negotiated in these cases for the municipality or the foundation to either transfer the title to the new library district or to enable the new library to continue to utilize the facility under a lease or rental agreement. In the event the current library is mortgaged, review your plans with the banking institution. *Do not assume they will automatically transfer the mortgage agreement.*

Another example might involve an Association Library with a large endowment invested in stocks and bonds. This library may wish to transfer that endowment to a private or community foundation able to invest in stocks and bonds rather than transfer the endowment to the new library district, which as a [public entity is limited in the type of investments it can make](#). In both cases, the asset transfer process and dissolution process may take some time. It is strongly recommended that libraries making the transition to a public library district seek professional advice, particularly through their public library system, and tackle these issues early on in the process so that there is minimal delay in transferring assets or dissolving the existing library.

Libraries rechartering from Association Library status to a “public” library should be aware that the law requires the office of “Treasurer” to be separate from that of “Trustee”. An explanation of the duties of Library Treasurer may be found [here](#).

6. Comply with Civil Service Requirements

Now that you are a truly public institution it is necessary to comply with N.Y.S. Civil Service Law and Regulations. Many libraries have been reluctant in the past to become “public” because of their reluctance to deal with these requirements. Civil Service does in fact place limitations on the library’s ability to hire and fire at will. But the long term value of the Civil Service System has proven itself repeatedly for well over a century.

There are over 100 local civil service jurisdictions in New York State. Each follows its own set of procedures and local regulations. Contact your county or city civil service office, and speak to other special district or school district libraries in your region to learn about what is involved. Special district libraries have generally included language within their [enabling legislation](#) that automatically transfers existing employees to the new library “at the same terms and conditions of employment and at the same rate of pay.” Nonetheless it is critical to work this process through with the local civil service department.

A good way to become familiar with civil service is by reviewing [Civil Service 101 for Public Libraries](#).

7. Comply with New York State Comptroller Regulations

1. Use an accrual-based accounting system.
2. You must file an annual report with the Comptroller. [More information](#)
3. You must follow the Comptroller’s Guidelines for [Purchasing](#) and [Claims Processing](#).
4. You must adhere to the Comptroller’s Regulations for [Investing Public Funds](#).
5. You are strongly advised to follow the Comptroller’s guidelines for [Internal Controls](#).
6. Appoint a paid [Treasurer](#) who is not a Library Trustee.

8. Tax Exempt Status

Once the new library is chartered it is automatically state tax exempt. In addition, because public library districts are generally considered by the [IRS to be state or local government entities](#), they are not required to pay federal income tax. If asked by a donor or Foundation to provide a tax-exempt number or determination letter to prove its status as a tax-exempt organization, the library may contact the IRS for a letter describing the tax status of government entities. Information on this can be found on the [Governmental Information Letter](#) page on the IRS web site.

In some cases a library may wish to apply to qualify as a 501c3 tax exempt organization under the tax code rather than as a governmental entity. In this case the new library must file [IRS form 1023](#) in order to obtain a determination from the IRS.

In any case, it is important to note that the federal tax exemption does not automatically transfer from an existing library to a new public library district.

9. New York State Retirement and Other Pension Plans

One of the significant advantages of becoming a “public” library is the ability to participate in the New York State Employees Retirement System ([NYSERS](#)). This is one of the primary benefits to attract and hold quality employees. Though initial and ongoing costs may appear high, the long term benefit to the organization for recruitment and retention is worthy of serious consideration by the Board.

If a library is currently a member of the New York State Employees Retirement System (NYSERS) they may transfer their employees' membership to the new library. Special or consolidated district libraries have generally included language within their [enabling legislation](#) that automatically transfers existing employees to the new library “at the same terms and conditions of employment and at the same rate of pay.”

New school district/joint school district libraries [may elect to join NYSEERS](#). Acceptance of membership in the retirement system is not optional for the Comptroller. There may be charges to the library for credit for “past service.”

Any new special library district [may elect to join](#) the New York State Employees Retirement System (NYSERS). However, acceptance of membership in the retirement system shall be optional with the comptroller. There may be significant charges to the library for credit for “past service.”

Should the Board elect **not** to participate in NYSEERS, it is strongly advisable they consider alternate pension plans such as TIAA, which provides pension products to thousands of educational organizations in New York and nationwide. Additionally, there are numerous similar options offered by the major insurance companies.

10. Friends of the Library

An existing Friends Group may need to change their name/bylaws/mission statement with the IRS if they want to “come over” with the library. Ad hoc groups that operated under the former library’s 501(c)3 status will need to apply for their own tax exempt status with the IRS. For those that were independent of the former library, they would retain their 501(c)3 status.

11. Create a Compliance Calendar

Library administration should work to create a compliance calendar that notes annual dates of activities that are the responsibility of the new district, for example, filing the AUD report and Property Tax Cap form with the Office of the State Comptroller; annual Civil Service paperwork; and election procedure benchmarks.

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Establishing the District:

Collecting Taxes: School District Public Libraries, Special District Public Libraries and Association Libraries

Even after a successful vote to establish and fund a public library as an independent entity, the library must depend on the municipality or the school district to collect its tax monies. The issues covering tax collections for public libraries are very complex and involve numerous laws, regulations, and opinions of the State Comptroller. The issues, laws, regulations and Comptroller's opinions affecting School District Public Libraries and Special Legislative Public Library Districts also differ. The following is a general summary of tax collection issues for the three types of libraries.

School District Public Libraries

Taxes to support a School District Public Library are usually collected by the school district. Though a library budget vote may take place in the spring, actual tax collections may not occur until several months later. [New York State Laws and Regulations](#) require school districts to provide sufficient funds for library operations until tax monies are received. Some do this by advancing monies from their general fund to the library. Others may issue Tax Anticipation Notes (TANs) in the amount necessary for the library to operate until tax monies are collected. Though school districts are required to cover the interest on these TANs, many School District Public Libraries elect to pay all or a portion of interest associated with this borrowing. Procedures for funding library services before collection of taxes should be discussed in advance with representatives from the school district.

It is also important to note that school districts are required to promptly turn over to the School District Public Library the exact amount of tax dollars specified in the library budget proposition that was approved by voters. Tax collection shortfalls due to defaults by property owners should be covered by the taxing entity that has the ability to place a lien against properties; in most cases, this is a county or other municipal entity. However, in some cases, it could be the school district. [A New York State Education Law Department letter issued in 1949 and Official Opinions of the New York State Comptroller support these positions.](#)

In the case of [tax refunds](#), overriding previous Opinions of the State Comptroller, the law has been amended to permit school districts to require the library payback for its portion of such a refund.

School districts must pay the funds to the library upon request once the taxes have been collected. Normally this would entail a letter from the library to the school district treasurer asking that the funds be released. The school district must comply with the request when it has collected the taxes, and cannot send partial payments.

Special and Consolidated District Public Libraries

A municipality and/or a school district within the service area covered by the library will collect the taxes resulting from a public vote in support of a Special Legislative District Public Library. In some cases, taxes may be collected by multiple jurisdictions. The responsibility for collecting taxes for a Special Legislative District Public Library usually falls on a municipality. Here are examples:

Example 1: Library A is chartered to serve an area that includes all or portions of several townships, two counties, and two school districts. The library's taxes would most likely be collected by each of the two counties as the largest geographical units. The counties will each determine the assessed value of the property within the area served by the library district and apply an appropriate tax rate necessary to raise the amount of funds specified in the library budget vote. The counties will collect those taxes and pay them to the library. The timing of the library tax collections will likely coincide with the counties' regular tax collections. In this case, the counties must set the funds aside in a separate account and pay them to the library upon request.

Example 2: Library B is chartered to serve an area that is coterminous with two separate school districts. In this case, the school districts might collect the library's taxes based on the amounts specified in the library budget vote and then set the funds aside for the library. Again, the taxes would be paid to the library upon request.

Neither a municipality nor a school district is required to advance tax monies to ensure sufficient funds to operate a Special Legislative District Public Library prior to the collection of taxes. ***Therefore, it is imperative that the libraries work hand-in-hand with local municipalities when making a transition to ensure that funds will be available to cover any gap.***

A municipality or school district collecting taxes for a Special/Consolidated District Public Library is required to turn over to the library the exact amount of tax dollars specified in the library budget proposition that was approved by voters. Tax collection shortfalls due to defaults by property owners will be covered by the taxing entity that has the ability to place a lien against properties. In most cases, this is the county or other municipal entity. However, in the case of tax refunds, the [town](#) or [school district](#) is permitted to charge back the library's portion of such a refund.

Taxes and Cash Flow Issues

In spite of the above protections, it would be wise for all new district libraries to anticipate and prepare for variations in cash flow issues due to variables in tax collections. Such situations vary throughout the state, which may be caused by a number of factors.

First, it is also important to determine when tax collections will occur and to plan for any cash flow needs to cover the gap. Once a proposition is passed to create a School District or Special/Consolidated District Public Library, the Assessor for the municipality or municipalities that will be collecting taxes must add the new district to the tax rolls. This involves a formal process that may take several months, resulting in the new library district not receiving its tax money for a year or more. It is critical for the Library to be in communication both with the Tax Assessor and the Receiver of Taxes for their jurisdiction. For example, the deadline for establishing tax rolls for 2023 tax collections may occur in the spring of 2022. Thus a library district created by public vote in the fall of 2022 may miss the deadline for being added to the tax rolls for 2023 and may have to wait until 2024 to receive its tax money. Libraries making the transition to a Special Legislative Public Library District need to talk to their local Tax Assessor to determine the critical dates for establishing tax rolls and for collecting taxes and then develop a plan for covering any resulting cash flow problems.

Once the district has been established it is also important to discuss with your municipality or school district when you will receive the tax monies approved by the voters. This will vary with the type of library and their particular fiscal year.

Real estate taxes in New York State are generally approved by the public in the spring but not collected till the fall. Often they are due in two installments- fall and spring. In some cases the first installment may

be due as late as December or early January of the following year. Additionally, the revenues come in at irregular intervals over the course of the year. This has significant implications for all libraries who depend upon tax support. New districts are well advised to plan ahead with their local taxing authority.

School District Libraries

School district libraries are required to utilize a July 1-June 30 fiscal year for accounting purposes. This is problematic since tax funds for the year beginning July 1st may not be collected for several months. Though some school district libraries maintain sizable fund balances to cover expenses until the receipt of taxes it is important to note that school districts are [required](#) to provide the school district public library with sufficient funds to meet their budgeted expenses. They may do so out of their own general fund balance or through the issuance of debt.

Under Local Finance Law school districts are empowered to borrow "Tax Anticipation Notes" (TANs) in order to cover their cash flow needs until the receipt of taxes. These are short term low interest loans. Though the school district public library is not authorized to issue its own TANS, it may request the school district to do so [on their behalf](#). The Library is not obligated to pay interest on this loan; but may choose to do so if they are fully funded in the beginning of their fiscal year.

Upon the receipt of taxes the school district is [obligated](#) to immediately forward the Library's portion of the revenues collected.

Special and Consolidated District Libraries

Special/Consolidated district libraries are strongly advised to establish a calendar (January 1- December 31) fiscal year within their enabling legislation and to create a fund balance that will forward fund operating expenses until tax monies are received. This will eliminate cash flow issues due to delayed tax receipts. Similar to school district libraries, the municipality or school district which collects taxes for the library is **required** to forward the library levy once received. It is also advised to consider the best date for the annual budget vote. By scheduling in early fall, the library is able to better plan for the coming year. However, consideration must also be given for the taxing jurisdiction's assessment and billing deadlines so that, should a revote ever be required, the library would be able to do so within the proper time frame.

Association Libraries

Association Libraries generally adhere to the calendar fiscal year. That said, it is critical for the library to have a clear written schedule of payment with the taxing authority in order to avoid shortfalls due to a delayed receipt of expected tax revenues. Often Associations new to the municipal or school district vote fail to account for the timeline between their vote, the receipt of taxes and their eventual distribution to the library through the year.

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Conclusion

If you have taken the time to review the information in this guide you have come to the conclusion that it is time to seek a path to assure the long-term future of your Library as a viable community resource. Many trustees and administrators in our state and others have come to the same conclusion. Some have acted upon it. We have included their responses and suggestions in this guide. In every case it required several years of persistence and hard work. Without exception they believe it was worth the effort. Indeed, they all report that it has allowed them to fully realize the potential of the institution to which they have been entrusted.

In 2000 the New York State Board of Regents endorsed and promoted the “Public Library District Model” in order to give libraries in our state a path toward financial and political independence. Many libraries and unserved areas followed this path and have thrived since. In 2009, as we faced a significant recession, many more libraries followed suit.

Every one of them chose hard work over diminished resources and irrelevance. And in today’s unique challenges they are grateful that they did.

Though this revision of the “Strategies” is being written during a time of crisis, the point of restructuring your library is to protect it from the next crisis; be it local, regional or global.

And that is your responsibility.

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Libraries by Type

[Modified from the NYS Division of Library Development's "Types of Public Libraries – a comparison found at <http://www.nysl.nysed.gov/libdev/libs/pltypes.htm>]

	Association Library	Municipal Public Library	School District; Joint School District Public Library	Special District Public Library; Consolidated District Public Library
Establishment:	By vote of association members or as trustees operating under a will or deed of trust.	By vote of county, city, town, or village board; or by petition and referendum.	By vote of school district(s) voters.	By special act of State legislature and vote of special district voters.*
Tax Funds:	May receive appropriation from units of government. Library should sign contract with appropriating unit. Also tax levy by vote of municipal** or school district voters***. t.	Budget approved by county, city, town, or village board. Also tax levy by vote of municipal** or school district voters***.	Budget approved by school district(s) voters. May also petition for a tax levy from municipalities.**	Budget approved by district voters. May also petition for a tax levy from municipalities**, unless enactment legislation specifies otherwise.
Bond Authority:	Not inherently permitted. Requires a special act of legislation through Dormitory Authority of the State of New York (DASNY)	Municipal government may bond if it owns the library building	School district(s) may bond if it owns the library building.	A municipality or school district may bond on behalf of district if legislation allows.*

<p>Trustees:</p>	<p>Number: 5-25. Elected by association members as defined in bylaws.</p> <p>Term of office: set by charter.</p> <p>Responsible to association membership and to Regents.</p> <p>Residential requirements may be established in bylaws.</p>	<p>Number: 5-15. Approved by municipal governing board.</p> <p>Term of office: three or five years if established after 1921.</p> <p>Responsible to municipal government, public, and Regents.</p> <p>Must be residents of municipality (except village library).</p>	<p>Number: 5-15. Elected by district voters.</p> <p>Term of office: three or five years (if established after 1921).</p> <p>Responsible to school district voters and Regents. Must be residents of school district(s)</p>	<p>Number: determined by enabling legislation. Elected by residents of special district.</p> <p>Term of office: five years or as defined by legislation.</p> <p>Responsible to special district voters and Regents. Residency requirements determined by enabling legislation</p>
<p>Community Involvement:</p>	<p>Public can join association and may vote for trustees if allowed for within library's bylaws.</p>	<p>Public "owns" library; votes for elected municipal officials who are sympathetic to library needs.</p>	<p>Public "owns" library and votes directly for trustees and budget</p>	<p>Public "owns" library and votes directly for trustees and budget</p>
<p>Civil Service:</p>	<p>Employees not covered by Civil Service.</p>	<p>Employees subject to Civil Service law.</p>	<p>Employees subject to Civil Service law.</p>	<p>Employees subject to Civil Service law.</p>
<p>Retirement Benefits:</p>	<p>May purchase retirement benefits from private vendor. Some may be in State Retirement System specified in statute.</p>	<p>State Retirement System benefits through municipality.</p>	<p>State Retirement System benefits through school district or independently.</p>	<p>State Retirement System benefits if library district opts to participate.</p>

<p>Reporting:</p>	<p>Must file annual statistical report with DLD through their public library system.</p> <p>Must file annual Summer Reading Program Statistics with DLD through their public library system.</p>	<p>Must file annual statistical report with DLD through their public library system.</p> <p>Must file annual financial report (AUD)with the Office of the State Comptroller. .</p> <p>Must file annual Summer Reading Program Statistics with DLD through their public library system.</p>	<p>Must file annual statistical report with DLD through their public library system.</p> <p>Must file annual financial report (AUD) with the Office of the State Comptroller. .</p> <p>Must file annual Summer Reading Program Statistics with DLD through their public library system.</p>	<p>Must file annual statistical report with DLD through their public library system.</p> <p>Must file annual financial report (AUD) with the Office of the State Comptroller.</p> <p>Must file annual Summer Reading Program Statistics with DLD through their public library system.</p>
	<p>May also file with NYS Office of the Attorney General's office if registered as a charity.</p> <p>****May also file 990 with IRS if registered as a charitable organization.</p>	<p>May also file with NYS Office of the Attorney General's office if registered as a charity.</p> <p>****May also file 990 with IRS if registered as a charitable organization.</p>	<p>May also file with NYS Office of the Attorney General's office if registered as a charity.</p> <p>****May also file 990 with IRS if registered as a charitable organization.</p>	<p>May also file with NYS Office of the Attorney General's office if registered as a charity.</p> <p>****May also file 990 with IRS if registered as a charitable organization.</p>

*Special district public libraries are created by act of the NYS Legislature. Each one is different and reflects the particular needs and situation of that district.

**Chapter 414 Vote

***School District Ballot (259)

****Filing with the IRS: Federal Tax-Exempt Status: Association libraries are eligible to obtain federal tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Municipal, School District and Special District public libraries are considered “government entities” by the Internal Revenue Service (IRS) and thus by definition are already tax-exempt. However, for purposes of receiving tax deductible gifts and grant writing, having 501(c)(3) makes things easier so it is recommended that the library's Friends Group obtain the status and become the fundraising arm of the library. There are reporting requirements for Libraries and Friends Groups with 501(c)(3), the director should be aware of these requirements and ensure either agency remains in good standing with the IRS. In addition to the federal tax exemption, each library should also obtain a state sales tax exemption certificate.

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Laws Governing Public Libraries in New York State

All public and association libraries are subject to various parts of the Education Law, Labor Law, Public Officers Law and the Not-for-Profit Corporation Law (including select portions of the [NonProfit Revitalization Act](#)), as well as [numerous other New York State laws](#) governing the conduct of corporations, both public and private; a compelling reason for the Library to retain knowledgeable legal counsel.

Public libraries, those considered to be municipal, school district or special legislative district libraries, are subject to several laws, regulations and policies designed to protect the public interest that association libraries are not subject to. Most notable of these include:

- **Civil Service Law** (Job titles, examinations, due process)
- **General Municipal Law** (Bidding and Procurement; Conflicts of Interest)
- **Labor Law** (Hour & Wage, Safety and “Wicks Law”)
- **Public Officers Law** (Indemnification, Open Meetings, Oath of Office and Freedom of Information Law (FOIL))
- **Office of the State Comptroller’s Policies and Procedures** (Accounting standards, investments, internal financial controls, etc.)

Boards are strongly advised to solicit the assistance of their public library system and seek the advice of legal counsel well versed in education and municipal law

For additional summary information on the applicability of various laws to public libraries, see [Excerpts from New York State Law and Regulations of the Commissioner of Education pertaining to Libraries, Library Systems, Trustees and Librarians](#) or [Public Library Law in New York State](#)

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Association Libraries and Trustee Elections

The New York State Regents Commission on Library Service [Final Report](#) states:

*In making the transition to Public Library Districts, libraries can choose from a number of models, including an Association library serving a school district **with a public vote on the library budget and trustees.***

Typically, associations utilize the provisions of [Education Law 259\(1\)\(a\)](#) and request a school district vote on the annual operating budget or a municipal ballot through the provisions of Chapter 414 ([Education Law 259\(1\)\(b\)](#)). Additionally, Association Library bylaws should be amended by the library board of trustees to ensure that **all** eligible voters within the library's service area belong to the library association and participate in annual elections to select library trustees. If possible, it is preferable to hold the annual trustee election at the time of the vote on the library's budget. In reality, this may be problematic, as explained below, and the methodology of holding such a "public vote" varies greatly throughout the state.

Background:

Association Libraries are legally considered private not-for-profit education corporations which are tax exempt. Historically, such libraries were governed by a Board of Trustees that selected its own successors. Many libraries continue to successfully operate in this manner. This may be acceptable when most of these libraries received their primary funding from private sources. But today, nearly all Association Libraries in our state rely heavily on local tax support. It is a fundamental principle of our nation that those who are taxed should select their representatives to govern.

Association Library Boards have great scope in their authority to amend their by-laws. This includes the determination of who are "members" of the association, as well as who may vote to elect members of the Board. Nearly all Association Library charters define the "members" of the Association as the initial Board. Yet the charter also gives this Board the right to amend its by-laws. Over the past fifty years many Association Library Boards in our state have done so. Most have defined association members as "residents of the district", ie. area served. And "residents of the district 18 years or older" are eligible to vote on trustee representation. These definitions meet the state standard. Yet there are still a number of ways that trustee elections may be held. Below are a few examples.

School District Votes:

Example #1: Library Budget vote on School district ballot; separate trustee election at the Library at a different date.

This is the most common approach since the school board has the right to set the time and place for the vote; usually it will coincide with the next school district election. However, there is no authorization in law for the school district to hold the elections for Library Trustee. Typically the Library holds the election at the "Annual Meeting of the Association." Since the Library By-Laws would broadly define the members, all are invited to the meeting and may vote on any appropriate issue. Best practice suggests holding such a meeting several months before the school district vote. Variations of this approach utilize mail-in ballots and/or "proxy" voting over a several week period.

Sample Bylaws:

[The Bryant Library Association – Roslyn](#)

Example #2: Library Budget vote via school district ballot at the Library; separate trustee election held at the same time and location.

Another common practice is for the library to request the vote to be held in the library on a separate date as a special school district election. This is especially helpful for budget planning purposes since the vote may be held in the early fall, depending upon the jurisdiction's tax collection schedule. Though the school district is under no obligation to comply with the request, school district officials may find it is in their best interest to keep the library budget vote separate from the school district budget vote. However, the school district can request reimbursement for any expenses incurred. Though a few school districts permit the trustee names to be placed on the official ballot, the school district has no mandate to hold the Library Trustee election. In those cases the Library simply holds the election simultaneously in a separate location in the building.

Sample Bylaws:

[South Country Library- Bellport](#)

Chapter 414 Municipal Votes:

There is no provision for the election of library trustees within [Education Law 259.1\(b\)](#), (Chapter 414). Therefore, the election of trustee must take place as noted in Example #1, above. Typically the Library holds the election at the "Annual Meeting of the Association". Since the Library Bylaws would broadly define the members, all are invited to the meeting and may vote on any appropriate issue. Best practice suggests holding such a meeting several months before the municipal vote. Variations of this approach utilize mail-in ballots and/or "proxy" voting over a several week period.

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Sample Legislation: Special and Consolidated District Public Libraries

Every New York State bill to create a Special Legislative District Public library is different because of the need to describe the unique aspects of the public library district involved, particularly the service area boundaries and which entity(ies) will serve as the taxing authority. However, the bills do include certain consistent elements that can serve as a guide to constructing a bill for your proposed district.

Special District Bill typical outline

(Section numbers may vary depending upon specific additional provisions for the new district.)

Section 1. Creation of library district. *This section designates the official service area and official name of the district.*

Section 2. Election. *This section specifies the process for scheduling the initial local election to create and fund the district, specifies the number and the process for nominating candidates for the board and specifics of the election process. **Confirm that the establishment vote is scheduled early enough to collect the tax levy for the first year of operation. This section should delegate the authority to hold future elections to the newly established library board. Plan your initial vote date wisely. Typically these bills are not passed until the end of the Legislative session, usually in June or July, and then wait for many weeks before being sent to the Governor for approval.***

Section 3. Organization and structure. *This section sets terms for the board and process for establishing initial terms for trustees. **Thoroughly consider the most practical number of trustees. Experience shows that more is not necessarily better. Terms are generally three years, though five years are most common among existing libraries.***

Section 4. Finances. *This section covers the budget vote process, tax collections by the local municipalities, bonding options and handling of finances. **In most cases public library district taxes will be collected by municipalities. In a few cases it may be more efficient for those taxes to be collected by school districts. Verify that the wording is very clear regarding the municipality's responsibilities to collect and promptly transfer all approved library tax funds; as well as their requirement to issue municipal bonds on behalf of the library.***

Section 5. Charter, commencement of operations, and transfer of property and employees. *This section covers transfer of assets, and ensures that staff can continue with the same salary and benefits including State Retirement.*

Section 6. Ad valorem levy. *This section authorizes tax collections for the district to be based on the value of property within the district.*

Section 7. Education law. *This section specifies that unless specified in this legislation, the new district will operate under Education Laws of New York State. **This is critical to ensure consistent legal guidelines for future operations. It is wise to specify "including NYS Education Law Sections 226; 259 and 260."***

Section 8. Special Conditions. *This section may clarify the new district as distinct from the regional municipality. **In some cases municipalities have continued to interfere with library operations. This section addresses the district's independence.***

Section 9. Dormitory Authority eligibility. *Authorizes the Library the additional option to seek municipal bonding through the Dormitory Authority of the State of New York (DASNY) for the finance of library construction. **Many libraries have found it easier and politically expedient to avoid utilizing the local municipality for bonding library construction.***

Following are examples of successful bills:

Simple Special District Legislation:

- [Reed Memorial Public Library District](#) (2014)
- [Grinnell Public Library District](#) (2013)

Examples of Consolidation Special District Legislation

- [Northern Onondaga](#) (1995)
- [Chemung County Library District](#) (2005)

Additional examples of state legislation to create library districts can be found by contacting [libraries](#) that have gone through the process successfully. Many have needed to later amend their initial legislation and will be happy to share their lessons learned.

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Election Responsibilities

Municipal Ballot (Chapter 414)

Libraries placing funding propositions on a municipal ballot under [Section 259 of New York State Education Law](#) will not have to take responsibility for running their own election. In these cases, the petition directing that a proposition be placed on the ballot to increase library funding is handed off to the municipality via the municipal clerk even though the law gives the library board the authority to endorse or reject the petition. If the petition is endorsed by the library board, the municipal clerk must send the petitions on to the county board of elections to place the proposition before the voters at the next general election in November. The library board is not responsible for running the election.

School District Ballot (Ed. Law 259)

Libraries placing funding propositions on a school district ballot under [Section 259\(1\) of New York State Education Law](#) will not have to take responsibility for running their own election. In these cases, the petition directing that a proposition be placed on the ballot to fund or increase funding to a public library, is directed to the school district. The district is thus responsible for scheduling the election and covering all associated costs. The school district does have the option of scheduling such an election to take place within an existing public library on a date that is different from the annual school election, but it cannot be compelled to do so. Some public libraries offer to cover the costs of holding the election in the library as an incentive for the school district to do so. In any case, the ultimate responsibility for running the election lies with the school district.

Creation of a School District Public Library (Ed. Law 255)

A petition signed by 25 registered voters within a school district is required to place a proposition before the voters to create and fund a new school district public library. In these cases, the petition is directed to the school district board. The district is thus responsible for scheduling the election and covering all associated costs. The school district does have the option of scheduling such an election to take place within an existing public library on a date that is different from the annual school election, but it cannot be compelled to do so. Some public libraries offer to cover the costs of holding the election in the library as an incentive for the school district to do so. In any case, the ultimate responsibility for running the election lies with the school district.

Ongoing Funding Propositions for School District Public Libraries

Once a school district public library is formed, [Education Law 260\(7\)](#) authorizes the library board to schedule and run the annual election to approve the budget and elect trustees for the library. These elections must also be held after April 1 and before July 1, but the library board can now set the time and place for the election and is responsible for all costs. The school district may be a good source for guidance in the process and can help with wording of propositions, publication of legal notices, and the mechanics of holding the election. If on the other hand, the library board decides not to run the election,

the responsibility reverts back to the school district. Most school district public libraries in New York State run their own annual elections but there are situations where a library prefers to let the school district handle the responsibility.

Creation and Funding of a Special or Consolidated Public Library District and Ongoing Funding Propositions for the District

The [enabling legislation](#) that authorizes a local vote to create and fund a special or consolidated district public library will also specify the party responsible for the initial vote to establish the district, fund the district and elect its first board of trustees. In some cases, that responsibility will fall upon an existing library that is seeking to re-charter as a special district public library. For consolidated districts it may be delegated to the regional Board of Elections. Generally the responsibilities outlined in the state bill will include: scheduling the time and place for the election; establishing polling places; appointing election inspectors and an election chair who will certify and deliver the results of the election to the library board; publishing and posting legal notices announcing the election and the issues to be decided. Besides the responsibilities highlighted in the state bill, there are many other practical concerns that will need to be attended to. These include: determining and arranging for the mechanism for the vote (i.e., paper ballots, voting machines, etc.); handling absentee ballots; etc. The responsibility for the costs of the election would be specified in the enabling legislation.

Ongoing funding propositions and trustee elections are to follow the procedure outlined in their legislation, in some cases this will follow the procedures laid out for the establishment vote, in others it will be left to the discretion of the new board of trustees. In that case it is recommended that boards follow precedent available through New York State Education Law and New York State Election Law.

A guide to election laws and regulations in New York State as well as rulings and opinions can be found on the [State Board of Elections website](#). Libraries can also seek guidance from the local board of elections, school districts, municipalities and other libraries that have gone through the process.

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Home Rule Message for Special or Consolidated Library Districts

When a library board or group of library supporters requests their State Legislators to introduce a bill to create a [Special Legislative Library District](#) they are often asked to obtain a “Home Rule Message” from the local municipality. However, this is not required since the library is an [Education Corporation](#) under New York State law.

Nonetheless, legislators and local municipalities often insist on a “Home Rule” message in order to support the Library’s efforts and it will be necessary for the Library to convince their local officials that establishing the new library is in their, and the community’s best interests. Such an [educational effort](#) is essential throughout the process in any event.

Background: Article IX of the [New York State Constitution](#) grants local governments certain rights with respect to the control of laws affecting property and affairs of local government. [Section 40 of Article 5](#) of the New York State Statutes specifies the process that is required to enact specific laws that may have an impact on local government. The section of the law is entitled “Municipal Home Rule.”

When a bill is introduced in the Assembly or Senate, it is automatically reviewed by Home Rule Counsel in each house to determine whether a home rule message is required. In the case of the creation of public library districts, a home rule message is not necessary because libraries are deemed to be educational entities and therefore exempt by the state constitution from home rule message requirements.

However, that being said, local legislators introducing the bill may still require some indication that the legislation will not be opposed by local governments within their district. Thus they often require their own “home rule” message prior to introducing the bill. Each legislator determines where that message needs to come from. The format for the message, if required, varies from municipality to municipality. In some cases it may just be a letter from the Town Supervisor and in others it may be a formal resolution on the part of the Town Board.

It is advised that a library board keep their municipal leaders in the loop on this effort and to have clear talking points about why the transition to a district is in the best interests of the community. If you find you need to request a letter of home rule from your municipality it should not be the first time the municipal leaders are hearing of this effort.

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Tax Exempt Status

Once a new public library district is chartered by the Board of Regents it is automatically state tax exempt. In addition, because public library districts are generally considered by the IRS to be state or local government entities, they are not required to pay federal income tax. If asked by a donor or Foundation to provide a tax-exempt number or determination letter to prove its status as a tax-exempt organization, a library may contact the IRS for a letter requesting a "[governmental information letter](#)" describing the tax status of government entities.

In some cases a library may wish to qualify as a 501c3 tax exempt organization under the tax code rather than as a governmental entity. In this case the new library must file [IRS form 1023](#) in order to obtain a determination from the IRS.

In any case, it is important to note that the federal tax exemption does not automatically transfer from an existing library to a new public library district.

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Public Library Investments

Public library boards of trustees (municipal, school district and special district public libraries) are granted the authority to control property by New York State Education Law [§226](#) and [§260](#). However, it is clear that all assets of the library, *other than those received as a donation or bequest in the legal form of a "true trust"*, must be invested only as prescribed in [General Municipal Law §11](#).

Some direction can be found by reviewing Comptroller's [Opinion 95-30](#). That opinion cites several laws, opinions and rulings that govern investment of bequests and surplus funds by public libraries. The following excerpt from the Comptroller's Opinion summarizes the situation:

"Accordingly, based on the provisions of General Municipal Law, §11, as amended by chapter 708 of the Laws of 1992, it is our opinion that moneys held in the custody of the chief fiscal officer or other officer of a public library, whether obtained from public or private sources, may be invested only as prescribed in General Municipal Law, §11, except that investments of gifts, grants or bequests in the form of a true trust are subject to the "prudent investor" provisions of Estates, Powers and Trusts Law, §§[11-2.2](#) and [11-2.3](#)."

The Comptroller's guidelines for investing public library funds are clearly outlined in the publication [Investing and Protecting Public Funds](#).

Though libraries often receive gifts, donations and on occasion, bequests most of these will not be given in the form of a "true trust" as defined in N.Y.S. Estates, Powers and Trusts Law. If such is the case the library could continue to invest those funds in stocks and bonds provided they follow the "prudent investor" provisions of the N.Y.S. Estates, Powers and Trusts Law.

Association libraries considering a change of legal status are well advised to plan ahead for these regulations should they maintain a sizable reserve or endowment fund. Since the association must, by law, divest its assets to other nonprofit organizations, they may wish to dispense such funds to a community foundation, charitable foundation or other incorporated not-for-profit dedicated to the library, that would be able to invest these monies wisely for the benefit of the re-established library.

It is strongly advised that a library seek a legal and/or CPA opinion if there are any specific questions regarding proper investment practices.

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NYS Property Tax Cap

Answers to Frequently Asked Questions

In June 2011 the Real Property Tax Levy Limit bill was signed into law in New York State. While there is no specific mention of libraries in the bill, the Governor's office, Division of Budget (DOB) and the Office of the State Comptroller (OSC) have made it clear that the intent is for the law to apply to public libraries as well. **So what does this mean for your library?**

Which libraries does it apply to?

Libraries that have had a public vote on their budget - special district public libraries, school district public libraries and those municipal public libraries and association libraries that have used the 414 municipal ballot or 259 school district ballot options fall directly under the new regulation.

Does the cap apply to our whole budget or our levy amount?

The law applies to the amount of taxes levied on behalf of your library at the local level. The law states that the tax levy may not be raised more than **"2%," or the Consumer Price Index (CPI) whichever is lower**, unless 60% of your board approves a request to the taxpayers above this level and a simple majority of voters approves the request at the level you propose.

If our budget vote is a 414 (municipal ballot) or 259 (school district ballot) do we have our own cap or are we under the cap of the municipality / school district?

Guidance provided to OSC from the NYS Division of Budget clearly states that libraries with their own boards of trustees that can use the 414 or 259 process have their own cap. This is cited on the OSC web site in their [Frequently Asked Questions](#) document.

How do we calculate the "2%"?

The actual dollar amount of the "2%" tax levy limit for your library is calculated using a formula. Each year your library is now required to file an online form, with OSC, prior to the adoption of your budget. The information you submit in this form will be combined with a variety of data elements (see below) to calculate the dollar amount of your tax levy limit or "2%." This number is likely to be different from just doing a raw 2% calculation with a calculator based on the amount you have previously asked taxpayers for.

When is the online form available?

For libraries with a calendar fiscal year (January 1 – December 31): Early September

For libraries with a school fiscal year (July – June): Mid-January

When is the online form due?

For libraries with a calendar fiscal year (January 1 – December 31): prior to the adoption of the budget

For Libraries with a school fiscal year (July – June): March 1st

Can the library ask for more than a 2% increase if necessary?

Your board can put forth an amount to the voters that is over the calculated 2% figure by using an override procedure. The **override procedure** involves passing a resolution by 60% of eligible voting members of your board *prior to the approval of your budget by your board*. If the resolution at the board level passes you may put up a levy request that goes above the tax levy limit you have calculated through the Comptroller's online form.* Once this has been done you will follow the same procedures for enacting a public vote on your budget as usual, the public vote still would need to pass by a simple majority.

[\[Sample override resolution language is available from the New York Library Association.\]](#)

Can our board do an override resolution that would cover all future library budget votes?

No, your board may not do a "blanket override" that would apply to future years.

*Our budget cycle does not align with the release of the data necessary to fill out the OSC online form to calculate the 2% amount, what should we do?

Until regulation is developed to address this situation it was suggested at workshops held around the state in 2011, by staff from OSC, that it is **allowable, possibly advisable, to pass an override resolution regardless of the amount you ultimately ask the public for each year** to "protect" your library. They made this suggestion in light of the fact that should your library, accidentally or knowingly, be approved for funds beyond your tax levy limit (for example, if your calculations are off) without the override resolution in place, **your library is liable for the difference in the amount, plus interest**, should you be audited. Currently, OCS is verbally encouraging libraries to adjust their vote date or fiscal year so that they can file the form prior to the adoption of the budget.

Our library does not have a public vote on our budget; do we need to fill out the online form?

Libraries that have never had a public vote on any portion of their budget do not need to fill out the online form from the Comptroller. Your situation remains the same as it always has in that you will need to negotiate with your municipality for funds for your library. The amount your library receives will be a part of your municipality's tax cap calculation - you do not have a separate cap calculation from them.


For more information:


- Office of the New York State Comptroller: <http://www.osc.state.ny.us/localgov/realprop/index.htm>
 - OSC Property Tax Hotline: 518.473.0006
 - Frequently Asked Questions: <http://www.osc.state.ny.us/localgov/realprop/faqs.htm>
 - User Guide for the Real Property Tax Calculation Form:
<http://www.osc.state.ny.us/localgov/realprop/pdf/instructions.pdf>

- The Property Tax Cap Guidelines for Implementation from the New York State Department of Taxation and Finance and the New York State Department of State:
<http://www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf>

Tax Levy Limit ("2%") Formula Explained

Calculation for FYs Beginning in 2013

Prior fiscal year levy - Reserve amount (including interest earned) x Tax base growth factor (Tax & Finance) + PILOTs receivable, prior fiscal year (2012-13) - Tort exclusion amount prior fiscal year (2012-13) x Allowable levy growth factor (lower of 2% or inflation) - PILOTs receivable, coming fiscal year (2013-14) + Available carryover + Adjustments for transfer of function (as determined by OSC) + Exclusions (tort and pension) = Total allowable levy within the tax levy limit	}	 <p>New for Year 2 Base Formula</p>
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Prior fiscal year tax levy: provided by the library

Tax base growth factor: provided by the Department of Taxation & Finance
<http://www.tax.ny.gov/research/property/cap.htm>

PILOTs Receivable: A PILOT is a *payment in lieu of taxes*. These are payments made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually it relates to the foregone property tax revenue negotiated to entice a business into your area. Special District, School District public libraries and Municipal libraries may be due funds through PILOT. Check with your local Industrial Development Agency (IDA).

Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00. Provided by the Office of the State Comptroller: <http://www.osc.state.ny.us/localgov/realprop/index.htm>

Available Carryover: You are permitted to carryover up to 1.5 percent of the prior year levy limit if you were under your tax levy limit. In accordance with guidelines issued by the Department of Taxation and Finance, there is no carryover permitted for unused exclusions associated with growth in pension costs or tort judgments.

Transfer of Government Function: Unlikely to apply, refers to "government functions are transferred between governments." However, if you think this may apply to you an OSC regional office would calculate the figure for you.

Exclusions

- Court Orders / Judgments arising from tort action in excess of 5% of the total taxes levied in the prior fiscal year

Increases to the system average actuarial contribution rate: *For libraries with employees in the NYS Retirement System only*: Pension costs resulting from growth in any pension system's average actuarial or normal contribution rate that exceed two percentage points may be excluded from the property tax levy limit. OSC provides an Excel tool that will help you in calculating the amount of pension costs that may be excluded:
<http://www.osc.state.ny.us/localgov/realprop/index.htm>

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Lessons Learned: Advice from Libraries who have re-chartered

Start with the understanding that “you don’t know what you don’t know”!

Ask for help from your Library System, the Division of Library Development, other libraries that have gone through the process. Seek experienced professional assistance with legal and financial issues. Don’t be penny wise when hiring outside consultants. Hire people who have done this before! Thoroughly review the resources available online, **including this guide!** If you do not understand something, ask again. **Take the time and effort to understand the full process!**

Don't underestimate the budget!

All too often library boards underestimate or undersell the financial needs of managing a viable independent public library. The two main reasons:

1. A perception that a “low” initial budget is appealing to the voters.
2. Incomplete understanding of the true costs of managing the Library, its staff and its facilities. This is especially true for new libraries and municipal libraries who have relied on municipal services such as payroll management and snow plowing.

Though a minimal initial budget may seem like a good idea at the time, in every case reported, the Library later regretted this approach and cited their low “base” budget and the New York State Property Tax Cap as hindrances to not only excellence, but in some cases, keeping their heads above water.

Have a strong management team!

Many newly established libraries, especially those formerly affiliated with a municipality, are surprised at the level of administrative expertise needed to run the Library. They were not prepared. Growing your institution into a modern independent community service with a professionally managed staff and quality services and facilities requires many skills **in addition to the knowledge of librarianship.**

The [Director is the CEO](#) of the institution and requires a basic understanding of management principles, human resources, legal issues, finance, public relations and facilities & technology management. No one person has all these skills, but a competent, well trained library administrator has many and understands their strengths and weaknesses. Every library also requires a strong business office, and an experienced team of consultants (attorney, auditor, insurance advisor, etc.) to function effectively.

Work with your current director to examine these skills. If necessary, provide support for them to acquire the necessary training, and be willing to pay for assistance in those areas most lacking.

Obsess over your enabling legislation!

The foundation for Special and Consolidated Libraries is the enabling legislation that allowed the district residents to vote for the creation of the library. This enabling legislation is state law and, as such, not easily amended. Many libraries have found it necessary to seek “technical amendments” to their initial legislation because they did not thoroughly consider what was initially proposed. *Do not just rely on your Legislator to draft your bill.* Get expert assistance and work through every aspect of your legislation. Read it and understand it before it is introduced. It will be with you always.

Be prepared to “get out the vote”!

If you or your library have not been involved in the voting and election process in your community it's time to learn about the process and the politics! Our country is based on public participation and informing the public about your vision and getting out the vote is hard work. Many library trustees are reluctant to “get involved in politics”. But “politics” is the American system and it is critical for any successful vote for you to understand the steps and the effort necessary to win the future for your library. Here's a resource that should help:

[Public Library Vote Toolbox](#) [Mid-Hudson Library System]

Invest in your campaign.

You simply cannot assume that everyone “loves the library” and that the good will the library has earned will win the day. You must be strategic and deliberate to get the word out about what you are doing and, most importantly, why you are doing it. Even strong library supporters will want to better understand the financial impact on their household budget and how the vote will impact the future of the library that they know and love. Get the word out. Do not leave it to chance.

Do not assume tax payers understand how the library is currently paid for or how much they are paying for it.

Let's be frank. Many of your neighbors assume the library is mostly run by volunteers. (And, indeed, some are.) If you are rechartering and there has never been a public vote before, your community (even library supporters) may be quite surprised to find that your library is not a marginal charity, but an essential public education institution. Be transparent and let the community know what you are doing, how much it costs and what it will cost them in tax dollars. Now that you are asking for public support it is time to let them know the value of their investment in their community library.

Ensure your staff and Friends Group are kept in the loop.

Change is unsettling to everyone. Especially if they don't understand what is going on and how it will affect them. Marketing any public library vote should start inside of the organization with meetings to brief staff and a library liaison to the Friends to explain the effort and what is involved. These two stakeholder groups can help you refine answers to frequently asked questions and be some of the best ambassadors for the campaign if they are given enough time and information to understand why the board is pursuing the path it is and what it means for the future of the library and the future of services for the community.

Staff and Friends who feel left out of the loop have been known to engage in some behavior that can undermine a campaign, the very last thing you would want to see happen.

If you don't succeed, try again.

While most campaigns are successful on their first attempt, those that fail and try again are nearly all successful. You can learn a lot from a loss, take the time to debrief with the campaign team. Ask trusted patrons and allies in the community what they think went wrong. You may hear that people just forgot to come out and vote, or you may hear that people didn't understand what the outcome would mean for the future of the community. Sometimes, but rarely, you will hear that the library was asking for "too much money." When you hear that, be sure to ask that person if they know how much they pay now for the library, ask if they know what the return on investment is for library services in your community. Ninety-nine percent (99%) do not know and have no context for the amount that was pursued. More times than not it boils down to something deceptively simple: getting out the vote (GOTV). Next time around, spend more time to inject urgency into your messaging and to mobilize voters to come out and vote. Find key spokespeople, not affiliated with the library board, to speak up in support. And be humble, be sure to say that you heard the voters the first time around and that you went back to the drawing board, show progress in your thinking and tactics but don't back down, go out again. Your library is too important to too many people to accept defeat the first time around.

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Public Library District Questions and Answers

This Q&A document is formatted to provide short concise answers to frequently asked questions about Public Library Districts. More detailed information on each of the questions and answers can be found within this [guidebook](#).

1. [What is a public library district?](#)
2. [Why does Board of Regents policy encourage libraries to become public library districts?](#)
3. [How many types of public library districts are there?](#)
4. [How does a library become a School or Joint School District Public Library?](#)
5. [Is a School District/Joint School District Public Library controlled by the school district?](#)
6. [Who collects taxes for a School District/ Joint School District Public Library?](#)
7. [Can a School District Public Library serve more than one school district?](#)
8. [How are trustees of a School District Public Library determined?](#)
9. [How are trustees of a Joint School District Public Library determined?](#)
10. [Can school district or town board members or other public officials serve on the boards of public library districts?](#)
11. [How does a library become a Special or Consolidated District Public Library?](#)
12. [How are the boundaries \(service areas\) of a Special or Consolidated District Public Library determined?](#)
13. [How are trustees of a Special or Consolidated District Public Library determined?](#)
14. [Is a "home rule" message necessary to create a Special or Consolidated District Public Library?](#)
15. [Who collects taxes for a Special or Consolidated District Public Library?](#)
16. [Who covers shortfalls in tax collections for a School District/ Joint School District Public Library or a Special Legislative District Public Library?](#)
17. [Can a public library district bond for capital projects?](#)
18. [What happens if the vote to create a public library district is approved by voters?](#)
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22. [Once approved by voters can tax support for a public library district be reduced?](#)
23. [How does a library become an Association Library District?](#)
24. [How are trustees of an Association Library District determined?](#)
25. [How is a school district public library different from an association library using the school district ballot §259\(1\) option?](#)
26. [What happens to employees of a library when it is replaced by a new public library district?](#)
27. [Is a new public library district automatically tax-exempt?](#)
28. [How can a public library district invest its surplus funds?](#)
29. [Where can I obtain more information on becoming a public library district?](#)

1. What is a public library district?

A public library district can be defined as any public library that derives more than 60% of its operating revenue from a public referendum and has publicly elected trustees.

2. Why does Board of Regents policy encourage libraries to become public library districts?

Data shows that when voters are allowed direct decision making over how much to tax themselves for library services libraries are funded at a per-capita level that is twice as high as those that depend on appropriations from municipalities. In addition, public referenda on public library budgets consistently pass at a rate that is higher than 90%. Furthermore this type of funding provides financial stability because once approved by voters, the library's budget cannot be reduced unless the library board requests a decrease in funding. In addition, elected library boards allow taxpayers to determine the makeup of the policymaking library board.

3. How many types of public library districts are there?

The two most common types of public library districts are School District (or Joint School District) Public Libraries and Special (or Consolidated) District Public Libraries. Association Libraries may qualify as a public library district if their bylaws provide for an elected board and they derive more than 90% of their operating revenue from a public referendum. See: [Types of Libraries -- A Comparison](#)

4. How does a library become a School District or Joint School District Public Library?

See: Steps for Creating a [School District Public Library](#) and Steps for Creating a [Joint School District Public Library](#)

5. Is a School District/Joint School District Public Library controlled by the school district(s)?

No. A School District or Joint School District Public Library is an independently chartered entity governed by the elected library board and is not controlled by the school district(s). The law requires that the school district(s) provide certain services on behalf of the School District Public Library but the school district(s) has no say in its operations or funding.

6. Who collects taxes for a School District/Joint School District Public Library?

Taxes approved by voters for the operation of a School District/Joint School District Public Library are collected in the same manner as tax money to support the school district(s). If the school

district(s) collects its own taxes, then it must collect taxes on behalf of the Public Library and turn those funds over to the library board. Taxes for a School District/Joint School District Public Library will show up as a separate line on property tax bills. School Districts have a legal obligation to cover operating expenses of the School District/Joint School District Public Library until the [library taxes approved by voters are collected](#).

7. Can a School District Public Library serve more than one school district?

No. The service area of a School District Public Library can only encompass one school district. If an area larger than one school district is viable to include in a library's service area or to join together with other libraries it is wise to consider creating a [Joint School District Public Library](#) or [Consolidated Special Library District](#).

8. How are trustees of a School District Public Library determined?

The number of trustees of a School District Public Library can range from 5 to 15 and terms of office are usually 3 or 5 years. All registered voters within the school district are eligible to run for a seat on the library board. To be eligible for election, each candidate must submit a petition signed by either 25 registered voters within the school district or 2% of the number of people who voted in the last school district election, whichever is greater.

9. How are trustees of a Joint School District Public Library determined?

The number of trustees of a Joint School District Public Library can range from 5 to 15 and terms of office are usually 3 or 5 years. All registered voters within the school district(s) are eligible to run for a seat on the library board. To be eligible for election, each candidate must submit a petition signed by either 25 registered voters within the school district or 2% of the number of people who voted in the last school district election, whichever is greater.

[Education Law §260\(1\)](#) permits representation on the board of trustees to be proportional between each cooperating district. Though this is certainly politically appropriate when the district is created, experience has shown that over time, some districts eventually choose to hold their trustee elections "at large." The details of representation should be thoroughly discussed prior to the vote to establish the new library district.

10. Can school district or town board members or other public officials serve on the boards of public library districts?

Any registered voter within the School District/Joint School District Public Library or a Special/Consolidated District Public Library service area is eligible to serve on the library board

provided they collect the required number of signatures to be placed on the ballot and receive enough votes to serve.

11. How does a library become a Special or Consolidated District Public Library?

See: Steps for Creating a [Special or Consolidated District Public Library](#)

12. How are the boundaries (service areas) of a Special or Consolidated District Public Library determined?

For the most part, the service area of a Special or Consolidated District Public Library can be freely drawn to mirror library usage patterns. District boundaries can encompass more than one town or school district or portions of towns and/or school districts to be served but must be "mappable" -- that is, they should not split census blocks. The proposed boundaries of the district are spelled out within the State legislation that authorizes the local election to create the district and should be reviewed in advance by the regional public library system and the New York State Library's Division of Library Development. Registered voters within the proposed boundaries of the district will be eligible to vote at the local election to create and fund the district.

13. How are trustees of a Special or Consolidated District Public Library determined?

The number of trustees of a Special or Consolidated District Public Library, terms of office and the nomination process for library board candidates are specified within the State legislation that authorizes the local election to create and fund the library district. All registered voters within the library district are eligible for election to the library board unless otherwise specified in the legislation.

14. Is a "home rule" message necessary to create a Special or Consolidated District Public Library?

"Home Rule" is provided for by the State constitution. Simply put, it requires that any legislation to be considered by the State legislature that will affect local municipal finances must be endorsed by affected local municipalities. A "home rule" message usually takes the form of a resolution by a town, village, city or county municipal board that they endorse or at least do not oppose the proposed legislation.

Library district legislation is considered educational and as such by law is not subject to "[home rule](#)" review. However, local state legislators may still want to know if municipalities within their district have any objections to the library legislation before they introduce a bill to create a library district. Therefore, it is strongly recommended that any attempt to create a public library district be discussed in advance with local municipal officials to determine if there are any major objections.

15. Who collects taxes for a Special or Consolidated District Public Library?

Municipalities within the district collect taxes approved by voters for the operation of a Special/Consolidated District Public Library. In some cases, this is a county or even multiple counties depending on the service area of the district. In other cases, a town or multiple towns may collect taxes if the district service area spans more than one. In either case, once the taxes are collected they are turned over to the library board. Taxes for a Special/Consolidated District Public Library will show up as a separate line on property tax bills. It should be noted that no municipality or school district has legal responsibility for covering the operating expenses of a newly created Special or Consolidated District Public Library until its first taxes are collected. Libraries making the transition to this type of district should have plans for covering a potential gap in revenue. See: [Collecting Taxes](#)

16. Who covers shortfalls in tax collections for a School District Public Library or a Special/Consolidated District Public Library?

When voters approve a dollar amount for a School District or Special/Consolidated District Public Library, the whole amount should be paid over to the library regardless of shortfalls in tax collections. Shortfalls are covered by the tax collecting body that also has authority to foreclose on properties. This is normally a county, town or school district. However, a taxing authority is permitted to charge back to the library a proportionate amount of the tax refunds it is required to make as a result of court ordered assessment reductions.

17. Can a public library district bond for capital projects?

Both a School District/Joint School District Public Library and a Special/Consolidated District Public Library are able to place propositions before voters authorizing bonding for capital projects. If the School District/Joint School District Public Library bonding proposition passes, the school district(s) must bond for the authorized amount. The State legislation that authorizes the local election to create a Special or Consolidated District Public Library should specify the municipality that will issue bonds on behalf of the district. If voters approve a bonding proposition for a Special/Consolidated District Public Library, the municipality specified in the State legislation will issue bonds on behalf of the district. Association Library Districts cannot place bonding propositions on the public ballot. They do, however, have the option of pursuing the ability to bond through the NYS Dormitory Authority by requesting legislative authority through their state representatives.

18. What happens if the vote to create a public library district is approved by voters?

Once the creation of a School/ Joint School District or Special/Consolidated District Public Library is approved by voters, the newly elected board of trustees must meet and, within 30 days and file paperwork with the Division of Library Development in order to apply to the Board of Regents for a charter and registration. Once the new library district is chartered and registered, the board of

trustees of the library being replaced must file paperwork to formally dissolve and transfer its assets to the new library district. Upon receiving its charter and registration, the new library district board becomes the policy making body and is in charge of the library. The library board being replaced no longer has a policy making role but may continue to meet to follow-through with the dissolution and asset transfer process. This is a brief overview of the steps, for a detailed list see: [After the Vote: A Checklist](#)

19. What happens if the vote to create a public library district is rejected by voters?

If a vote to create a public library district to replace an existing library is rejected by voters, the existing library continues to operate and must find other means of financial support. This is why it is extremely important for a library to discuss the process in advance with local municipal officials to ensure that funding for the library will continue in the event the vote to create and fund the new district fails.

20. How long does it take to become a public library district?

It is recommended that the libraries begin the planning to create a public library district at least a year in advance of the vote. The library board should discuss and resolve critical issues regarding the disposition of the library's existing endowment and or facilities; funding to be requested for the new district; governance details; level of support by local municipal and/or school officials; the petition process to create the district; and strategies for the education and advocacy campaigns that will inform and encourage voters to vote in favor of creating the new district. The timeline should include several months to implement the [education and advocacy campaigns](#). If a Special Legislative District Public Library is being created, time must also be budgeted for the introduction and passage of the State legislation that will authorize the local election to create the district.

21. How much does it cost to create a public library district?

The cost of creating a public library district can vary greatly. Potential expenses may include: hiring specialized expertise (marketing, public relations and/or library consultants); legal fees; printing and distribution of educational and advocacy materials; media advertising; election expenses; and charter application fees. It is not always necessary to hire outside consultants or to spend considerable sums on promotional and advocacy materials and media advertising. Each situation is different and library boards should discuss the need for these services, and which are appropriate to pay from public funds, before embarking on the effort to create a public library district and establish a budget for the process accordingly.

22. Once approved by voters can tax support for a public library district be reduced?

Once voters approve a funding level for a School/Joint School District Public Library or a Special/Consolidated District Public Library, the amount cannot be reduced unless the library board seeks a reduction at a subsequent election.

23. How does a library become an Association Library District?

An Association Library can be considered a public library district if it receives more than 60% of its operating revenue via public ballot and it has a process that enables eligible voters within its service area to elect trustees. Options available for a public budget vote include placing funding propositions on either a [school district ballot](#) or a [municipal ballot](#) as provided for by [Section 259](#) of New York State Education Law.

24. How are trustees of an Association Library District determined?

The number of trustees of an Association Library District can range from 5 to 25. The number of trustees and terms of office are specified within the library's charter. The bylaws of an Association Library District must specify a process for nominating and electing trustees that provides all eligible voters within the library's service area to run for a seat on the library board and to vote at an annual meeting to elect trustees. See: [Association Libraries and Trustee Elections](#)

25. How is a school district public library different from an association library using the school district ballot (259.1) option?

A school district public library is chartered as such and inherently has publicly elected trustees and the opportunity to annually approach taxpayers of the district to consider increases to the library's tax levy. An association library remains an association library even once it has a successful 259.1 vote. These libraries do not automatically have publicly elected trustees unless the board approved bylaws call for this and provide the procedures for such an election, nor do they automatically have an annual referendum, they need to proactively approach the school board to be placed on the ballot each time they would want to seek an increase.

26. What happens to employees of a library when it is replaced by a new school or special public library district?

In most cases, the employees will automatically become employees of the new library district under the same terms and conditions of employment. This normally means that salaries, benefits and seniority remain unchanged. Since public library districts (but not association districts) are subject to civil service, employee titles may change and subsequent appointments within the

library will be governed by civil service rules and regulations. It is important to discuss this process with the local civil service department.

If the chartered population of the new district is greater than the library it is replacing, a higher level of state standards may be required, including [education requirements for the director](#). In these cases, a library district may request a variance for the incumbent director. The variance process must be repeated each year and the library must provide a plan that will ensure that the education standard will be met within a specific time period.

27. Is a new public library district automatically tax-exempt?

Once a new public library district is chartered by the Board of Regents it is automatically tax exempt in the eyes of New York State. In addition, because public library districts are generally considered by the IRS to be state or local government entities, they are not required to pay federal income tax. If asked by a donor or Foundation to provide a tax-exempt number or determination letter to prove its status as a tax-exempt organization, a library may contact the IRS for a [letter describing the tax status of government entities](#). In some cases a library may wish to qualify as a 501c3 tax exempt organization under the tax code rather than as a governmental entity. In this case the new library must file [IRS form 1023](#) in order to obtain a new determination from the IRS.

In any case, it is important to note that the federal tax exemption does not automatically transfer from an existing library to a new public library district.

28. How can a public library district invest its funds?

Public library districts are considered public institutions and therefore are restricted in the types of investments they can make. See: [Public Library Investments](#)

29. Where can I obtain more information on becoming a public library district?

In addition to the resources in this toolkit, libraries seeking more information on becoming a public library district should contact their public library system as well as the New York State Library's Division of Library Development. Other sources of information include libraries that have already made the transition to become a public library district and the [New York State Library's Division of Library Development website](#).

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Municipal Ballot Votes for Library Funding in New York State

Education Law 259, subdivision 1 as amended by chapter 414 of the laws of 1995, chapter 457 of the laws of 1996 and chapter 184 of the laws of 2007 in New York State allows libraries - in particular - municipal and association libraries the opportunity for a public vote on funding for the library. History has shown that when citizens have the right to directly vote on how much to tax themselves for public library service, funding for public libraries stabilizes and becomes sustainable, allowing a library to more adequately respond to community needs. It doesn't get any simpler than that.

This publication is the most complete guide to placing Chapter 414 propositions before the public for the support of public library services. Please follow the link below.

[Inch by Inch, Row by Row: Using the Municipal Ballot Option in Education Law 259\(1\)\(b\) to Obtain Sustainable Funding for Your Library \[Third Edition \(2020\)\]](#) by Rebekkah Smith Aldrich, Mid-Hudson Library System.

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Public Library Service to the Smithtown Community

A Fact Sheet on Special Library District

(Issued February 2001)

Background: The Smithtown Library, as the largest municipal library in New York State, serves approximately 115,000 people. As a municipal library it is chartered to serve the residents of the Town and is governed by a Board of Trustees appointed by the Town Board. The Town Board also determines the annual operating budget of the library and is responsible for the maintenance and capital improvements of the four library buildings. In recent months the Library's ability to properly serve the residents of Smithtown has come into question. In effect, the Library Board, Cooperative Library System and State Education Department have determined that the Library's facilities are inadequate to serve a community of this size and do not meet the minimum standards for public libraries in New York State.

As part of the process to obtain a temporary waiver from these standards the State Education Department has requested the community consider the creation of a Special Library District instead of the present structure as a Municipal Library. Such a district would be governed by an elected Board of Trustees and have its operating and capital budget subject to public vote. The Board of Regents of the State of New York, the governing body of all educational organizations in the state, has determined that all public libraries should conform to this model. The Town Board, in cooperation with the Library Board and Smithtown's state legislators, has expressed its willingness to explore the possibilities of a special library district. A series of community meetings will be held in the winter of 2001 to solicit input from Smithtown residents.

Below are some frequently asked questions.

What is a "Special Library District"?

A Special Library District is created by the State Legislature to serve a particular geographic area other than an existing school district or municipality. A vote of the residents of this district is also required for its establishment.

Why does the State Education Department want a special library district in Smithtown?

In 1998 the Board of Regents appointed a statewide Commission on Library Services to develop a comprehensive set of policy recommendations to improve library service for all New Yorkers. The Commission's Report, presented last July, determined that public libraries which are directly accountable to the community they serve through public voting on budgets and trustees offer superior library service. A special library district is one of the public library models adopted by the Board of Regents as a mechanism to provide better service to every resident.

Who is responsible for library operations?

A Board of Trustees, elected by the residents of the district, is responsible for the provision of public library services. This includes hiring qualified staff, developing an annual budget and planning for quality library services and capital projects.

Who determines the library's budget?

The Board of Trustees must present the annual operating budget to the public for their approval. Taxes may be raised for library purposes only with the consent of the qualified voters of the district. The same is true before funds may be raised for any significant capital improvement or expansion of library facilities.

How can Smithtown become a Special District Library?

Your state legislators have agreed to draft and introduce the appropriate legislation. At this time the Town Board has agreed to consider supporting such a bill. Should this law be passed the voters of the district will be asked to approve the creation of the special district.

What happens to the library buildings?

The Library Board will request the Town Board to transfer the title of these facilities to the new library district. Such a process would be outlined in the enabling legislation.

What happens to the library budget?

The vote to establish the new library district will also contain a proposition to approve the annual operating budget of the library. If successful, library operating and capital expenses would no longer be a part of the Town budget.

Who will be the trustees?

Any qualified voter of the district would be eligible to run for election as Library Trustee. This, too, will be determined at the Special Library District vote.

Where can I get more information?

Information is available on The Smithtown Library website: www.suffolk.lib.ny.us/libraries/smith or you may contact Smithtown Library Director Peter Ward at 265-2072 x. 201 (e-mail: pward@suffolk.lib.ny.us) or SCLS Director Jerry Nichols at 286-1600 x. 1304 (e-mail: jerry@suffolk.lib.ny.us). You may also contact Steven Moll, Aide to Assemblyman Robert Wertz at 724-2929 (e-mail: wertzr@assembly.state.ny.us).

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Frequently Asked Questions about Reed Memorial Public Library District

2013

Why form a public library district? The Town of Carmel, which provides most of the library's operating funds, has reduced the library's funding and urged Reed to pursue another funding model. Based on recommendations from the New York State Board of Regents and discussions with the Carmel Town Board, the Library Board has decided to follow their recommendation to form a Special Legislative Public Library District. It was determined that this funding model, commonly used throughout New York State, would be the best way to enable Reed to meet community demands well into the future. Most importantly, this funding model provides its community with ownership and accountability; it puts your library in your hands.

How is a public library district formed? In order to establish the district, enabling legislation was passed by the NYS Assembly and Senate and was signed by Governor Cuomo in July 2013. The Library's vote is scheduled for Monday December 9 from 10 am to 9 pm at the Carmel Firehouse. Voters will be asked to establish the district with a community-based funding level of \$227,800 and to elect seven library trustees.

The library seems okay the way it is-why change things? Communities that have formed public library districts have found it advantageous to make their own decisions about library funding. Having direct control of the budget and board gives these communities a sense of ownership and accountability and ensures the library will be able to continue meeting community needs well into the future.

How much will this cost? The proposed \$227,800 in community-based funding amounts to 33 cents per thousand of assessed value. For the average homeowner the cost will be about \$56.19 annually, less than \$5 a month.

This average investment in your library is returned to you many times over in available services and materials. A family of four, for example, will have their investment returned in one museum visit made by borrowing one of the many museum passes we lend. There are many ways to calculate your return on investment in the library. Visit the Library Use Value Calculator on our homepage.

Will the library tax automatically increase every year? No, any increase in funding must be approved by the voters. Decisions on library funding will be in the voters' hands.

Why am I receiving this information? Your residence is located within the NYS Regents defined service area of Reed Memorial Library, which is the Town of Carmel that is not in the Mahopac School District.

I don't even use the Library, why should I pay for it? Strong communities need strong libraries. A library improves the quality of life for all residents. Many things the library offers can be accessed from home: downloadable audio books, e-books, music, and videos as well as databases featuring newspapers, magazines, practice tests and so much more can be accessed with a library card by visiting www.carmellibrary.org. Even if you are not a regular library user, the library is an important community resource that adds to the desirability of living in the area.

How will the money be spent? The library works to keep up with community needs and state mandates. The money will be used, as it is today, to provide those services and materials that are most requested by our community. Some, but not all, include: computers, wi-fi, children and adult programming, tutoring, job search help, books, audio books, DVDs, magazines, CDs, newspapers, museum passes and access to materials from the 60+ libraries in the Mid-Hudson Library System.

Who oversees the library? The Library will be governed by a seven member Board of Trustees elected by the residents of the district. The Library Board is composed of people like you, residents of the library district who know that strong communities need strong libraries.

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Vestal Public Library School District Vote 2016

SAVE THE VESTAL LIBRARY

It's not just your library, it's your community!

A library improves the value of our community.

A library provides lifelong learning and services to all residents.

The Problem

Currently the Vestal Public Library is primarily funded by the Town of Vestal taxes, with additional financial support from Broome County. Due to budget concerns and the tax cap at both the Town and County levels, the Vestal Library must find an alternate funding source in order to keep the library open and accessible for residents.

Our Solution

The Library Board of Trustees has been challenged to find a reliable source of operating income to keep our library's doors open. We are recommending a plan that will give our community a way to keep the library open for 2017 and beyond. A School District Public Library would receive funding from residents living within the boundaries of the Vestal Central School District (VCSD), not just those living within the Town of Vestal, through a separate Library tax for all VCSD residents.

Our Plan

⇒ Establish a School District Public Library

⇒ Approve a tax levy of \$700,000

⇒ Elect five members as a Board of Trustees to govern the new library

How You Can Help

Please show your support for the creation of a SCHOOL DISTRICT PUBLIC LIBRARY.

Vote on Tuesday, April 5th, 2016 at the Vestal Public Library from noon to 9pm.

More information is available at savethevestallibrary.com & upon request at

savethevestallibrary@gmail.com

1. As a Vestal Central School District (VCSD) resident, what service does this library provide me?

Programs for Children and Teens

Meeting Rooms used by Local Organizations

Public Computers

Genealogical Software

Local History Resources

Proctoring Services

Tutoring Facilities

Book Sales

Facilities for Outdoor Events and Activities

Free cardholder status for all

A detailed list of services provided by the Vestal Library is at the end of this document.

2. How does the Library help the community?

A public library improves the value of the community as a whole! Libraries provide everyone the opportunity for life-long learning and help nurture children into productive citizens by encouraging reading habits. While supplementing the education curriculum of the school, libraries also support GED and

literacy programs. Libraries preserve historical information about the community. Libraries, like school systems and hospitals, are essential community resources. Businesses and homeowners look closely at these resources when they make decisions about where to locate.

3. Why create a School District Public Library?

The majority of the annual funding for the Vestal Public Library has been provided by the Town of Vestal through town taxes. Broome County has also been providing additional funding over the years to offset the total Library budget. As both the County and the Town face financial constraints, funding from both entities have decreased and the Library faces an uncertain financial future.

Over the past years, the Vestal Public Library has reduced its expenditures, including staff and hours, and is currently operating at the minimum number of hours required under state law for a public library chartered to serve the population of the Town of Vestal (28,043 residents).

Without support from the Vestal Central School District (VCSD) voters, the Library will have to cut services, reduce book purchases, and increase all user fees to remain open.

Establishing a School District Public Library will give the Vestal Public Library the opportunity to grow, expand programs and provide additional opportunities for our community because it will be financially supported by a greater number of residents.

4. Why not consolidate with other local libraries?

This has been considered, but when we analyzed the services provided by local libraries we found that the total number and level of services could not be offered by only one of the libraries. For example, together the Vestal and Endicott Public Libraries circulated 322,876 items in 2014. They also provided 36,302 computer sessions and 447 programs attended by 12,795 people. Neither Library has the capacity to provide this level of service by itself.

Our local libraries currently benefit from consolidated services that include group purchasing of materials and sharing automated systems to achieve greater savings and increase operating efficiency.

5. Why is this being called a School District Public Library?

The proposed School District Public Library will have an enlarged service area that corresponds with the boundaries of the Vestal Central School District (VCSD) which includes the Town of Vestal, and portions of the Town of Owego and Town of Binghamton.

6. Why is the service area being expanded to include areas of Town of Owego and Town of Binghamton?

Since opening its doors, the Vestal Public Library has been financially supported by the residents of Vestal through town taxes and more recently, contributions by Broome County. Transitioning to a School District Public Library widens the tax base for financial support. A separate Library Tax is one way to provide reliable and sustained operating income for the library.

7. What does this have to do with our schools and how will this affect school taxes?

The VCSD and the proposed School District Public Library will be separate entities. The VCSD school tax bill will include School taxes and a Library tax as individual line items. The VCSD will merely collect the Library tax along with the School tax and pass the Library tax to the School District Public Library. The Library tax will not affect the school tax.

8. How will the Library tax impact taxes?

The table below illustrates the Library Tax based on \$100,000 Assessed Property for each Town in the VCSD.

Vestal Central School District Property Location	Property Assessed Value	Current Annual Library Tax	Proposed Annual Library Tax
Vestal	\$ 100,000	\$ 31.08	\$ 33.51
Owego	\$ 100,000	\$ 0.00*	\$ 33.50
Binghamton	\$ 100,000	\$ 0.00*	\$ 33.13

* Non-Vestal Residents who are not members of the Four County Library system are charged \$50 annually for a Vestal Public Library Card.

Under state education law, the School District Public Library will have the power to levy taxes annually, but will have to win voter approval for any levy increase.

For Town of Vestal Residents, the amount currently paid to the Town of Vestal through town taxes to support the Vestal Public Library will no longer be collected in your town taxes, but will be collected at the same time as your school taxes.

All residents of the VCSD will see a separate line for the Library tax on their VCSD tax bill. The Library tax does not fall under STAR. STAR only applies to school taxes.

9. How does this affect the Town of Owego/Tioga County/Apalachin Residents and the Apalachin Library?

Approximately 90% of the Apalachin Library's annual budget is funded by Owego-Apalachin Central School District taxes. Apalachin residents do pay about 20¢ per \$100,000 assessed property in their Town of Owego taxes to fund a \$1,500 summer program.

Apalachin residents may use the Apalachin Library for free as well as other libraries in the Finger Lakes Library System. This relationship will not change for Apalachin residents.

Currently, Apalachin residents must pay a \$50 annual fee to use the Vestal Public Library. With the proposed School District Public Library, Apalachin residents paying a Vestal Public Library tax would have access to use all libraries in the Four County Library system at no additional charge.

The Apalachin Library is open 38 hours per week and has 23,000 items in its collection and offers a summer program. The Vestal Library is open 55 hours per week* and has a collection of 153,000 items. The Vestal Library offers many public programs throughout the year, has public meeting rooms, public computers, and provides tutoring facilities.

* The Vestal Public Library is currently operating at the minimum number of hours required under state law for a public library chartered to serve the population of the Town of Vestal (28,043 residents).

10. What is the gist of the proposition that will be on the ballot on April 5, 2016?

Proposition #1:

To establish a School District Vestal Public Library and to approve an annual tax levy of \$700,000 to support and maintain the library.

Proposition #2:

To elect a five member Board of Trustees to govern the new Library. The Library Board of Trustees candidates currently are:

- Margaret Hadsell
- Sue Nunes
- Dannielle Swart
- Marianne Taylor
- Peter Ziolkowski

11. When and where is the election?

The election will be held on Tuesday, April 5, 2016 from noon to 9 p.m. in the Vestal Public Library located at 320 Vestal Parkway East, Vestal, NY.

12. Who is eligible to vote?

All registered voters who reside in the Vestal Central School District (VCSD) area may vote.

13. Will people be allowed to vote by absentee ballot?

Yes. Those voters unable to vote in person can fill out an application for an absentee ballot. The absentee ballot will automatically be sent to those on the county's permanently disabled listing. Call the Vestal Central School District Clerk (Kay Ellis) at (607) 757-2265 for more details or with any questions about applying for an absentee ballot.

14. How will the proposed tax levy underwrite the Library housing and staff costs?

The proposed annual tax levy of \$700,000 is requested to keep the library operating at its current state of building expenses and staffing levels.

The current state includes renting the library building from the Town of Vestal at an annual rent of \$30,000. The Town of Vestal also provides parking lot maintenance, snow removal and building maintenance as in-kind services. The Library Board of Trustees is working with the Town of Vestal to sign a long-term agreement for these services to keep the building rental costs and maintenance items listed at a steady rate and within the proposed tax levy for the foreseeable future.

The current state also includes keeping the same staffing levels and benefits for employees. There are 3 full-time Library employees; 2 of the 3 full-time Library employees are in the CSEA Library Unit Union. The union contract has been signed for 2016 and the proposed budget for 2017 includes the same level of benefits for these full-time employees. As a state entity, the full-time employees will continue to be part of the state retirement plan and be afforded all the benefits they are entitled to through the state retirement plan as well. Costs for Library staffing salaries, labor and benefits for 2016 = \$525,858. The project 2017 Costs for Library staffing salaries, labor and benefit 2017 = \$535,872 (1.9% increase).

Details of the proposed 2017 and the final 2016 budgets are outlined in the Budget Materials tab on the SaveTheVestalLibrary.com website.

3/15/2016

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Bloomfield Public Library Vote Frequently Asked Questions 2018

What is the library asking the community to decide in the 2018 vote?

The library Board of Trustees is asking the residents of the Bloomfield Central School District to consider recreating the library to simplify the way the library is governed and funded making it more equitable across the entire school district.

How is the library governed?

The Board of Trustees makes the decisions for the library. They decide on the hours of operation, how the library spends the tax money that it receives, and other governing activities. Currently, the trustees are appointed by the East Bloomfield Town Board and must reside in East Bloomfield. If the vote passes, trustees will be publicly elected, and anyone ages 18+ in the school district could run for a seat on the Bloomfield Public Library Board.

How is the library funded?

Currently, the library's budget is primarily made up of taxes residents pay to the Town of East Bloomfield. Other sources include the Town of West Bloomfield, the Village of Bloomfield, and the Bloomfield Central School District. The Library receives small amounts of income from New York State, the Friends of the Bloomfield Public Library, library fines, and donations. If the vote passes, the library's budget will come from one primary source, a tax paid by residents of the Bloomfield School District. This would correct the problem of people paying multiple times for the library.

The library would also continue to receive a small amount of income from New York State, the Friends of the Bloomfield Public Library, library fines, and donations.

What will it cost Bloomfield School District residents if the vote passes?

If the vote passes, Bloomfield Central School District residents will pay \$.39 per \$1,000 of assessed property value. This means, if your house is assessed at \$150,000, you will pay \$58.50 a year to fund the library.

Why now?

The Library is facing rising costs due to increases in the minimum wage and other business expenses (materials costs, building maintenance costs, etc.) and the Towns of East Bloomfield and West Bloomfield are limited in what they can allocate to the library due to the tax cap.

How will this affect my school taxes?

This vote deals with the library tax that appears on the school tax bill. This vote does not impact school taxes. The school tax funds the school district, the library tax funds the library. They appear on the same bill and are paid at the same time, but the school district and the library are two separate entities. If the vote passes, the school will not control, own, or fund the library. The library will continue to be in the same building and will operate in the same way it always has. We will continue to be part of the OWWL system and we will continue to offer the same services you are used to.

Who uses the library?

Over 2,150 registered borrows in the Bloomfield Central School District.

How will this vote impact other libraries in the area? The proposition being voted on will only impact the Bloomfield Public Library and the tax money collected will support only the Bloomfield Public Library. Neighboring libraries like Wood Library in Canandaigua, Victor Farmington Library, Geneva Public Library, Red Jacket Public Library, and Naples Public Library all use similar funding models that follow school district lines.

Will additional library tax requests be made in the future?

If the proposition passes, voters in the school district will have to vote in favor of any future change to the library's budget. It is likely that budget increases will be requested in the future to accommodate wage increases and other costs as they continue to rise.

What will happen if the vote is not passed?

If the proposition is not approved, the library will continue to seek allocations from the Towns of East Bloomfield and West Bloomfield, and the Village of Bloomfield. When these allocations fail to cover operating expenses, the Board of Trustees of the Bloomfield Public Library will need to make difficult decisions about services, materials, and programs such as:

- Cutting hours of operation
- Decreasing the purchasing of materials, resulting in fewer new books, DVDs, computers, etc.
- Reducing programming for children, teens, and adults

What changes will be made if the vote is passed?

If the proposition is approved, benefits to the community include:

- Ensuring that the library remains available at the most convenient times.
- Providing the most up to date technology for patron use.
- Allowing the board of trustees to approve building maintenance and improvement for safety, accessibility, and efficiencies.
- Providing resources for new programming for patrons of all ages.
- Allowing any school district resident aged 18+ the right to run for the position of library trustee.
- A guaranteed minimum library budget of \$165,000 to make sure the library remains open and serves the community until another budget is approved by the voters.

With the prevalence of the Internet and eBooks, isn't the library being used less?

Families continue to come to the library to introduce their children to books and participate in storytimes, classes, and events. Older children and adults use the library for studying, borrowing books, attending social events like book clubs and other educational activities. Computer and WiFi use has increased as some community residents depend on the library for reliable internet access. Community organizations use the space for meetings and events. Finally, Bloomfield residents borrowed close to 4,500 digital titles annually through our OverDrive collection which is funded in part by the library's budget. While checking out books will always be a core service of the library, we have grown in our relationship with the community. Providing education, equity of access, and comfortable space is what we bring to the community.

How was the initial budget of \$165,000 set?

The Board of Trustees sets the budget for the library. They reviewed prior years actual revenues and expenditures as well as future projections for revenue and expenses to determine the amount for the initial budget. In 2017 the library received \$144,725 in real property taxes. In 2018 the library received

\$154,725 in real property taxes. This vote requests \$165,000 in real property taxes for 2019. If the vote passes, going forward the library budget will be subject to the 2% tax cap and as stated previously and the school district voters will have to vote on any changes to this amount.

Who is eligible to vote?

An eligible voter is a person who is a citizen of the United States, at least 18 years of age, a resident of the school district at least 30 days prior to the vote, and who is not otherwise prohibited from voting.

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Sample Petition Chapter 414

(IMPORTANT: Check with your local Board of Elections before using this form)

Petition to Vote to Fund the Clinton Community Library

I, the undersigned, do hereby state that I am a registered voter of the **Town of Clinton**, that my present place of residence is truly stated below my signature hereto, and that I do hereby petition **that the following question be placed upon the ballot and voted on at the next general election** of the Town of Clinton:

SHALL THE ANNUAL CONTRIBUTION OF THE TOWN OF CLINTON FOR THE OPERATING BUDGET OF THE CLINTON COMMUNITY LIBRARY BE AT ONE HUNDRED FIFTEEN THOUSAND DOLLARS (\$115,000.00) ANNUALLY.

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

Date: _____ Signature: _____ Print: _____
Address: _____ Town: Clinton County: Dutchess

I, (Print Name) _____, state that I am a duly qualified voter of the State of New York. I now reside at (residence address) _____. Each of the persons that have signed this petition sheet containing _____ signatures have signed their names in my presence on the dates indicated above and identified themselves to be the same person who signed the sheet. I understand that this statement will be accepted for all purposes as the equivalent of an affidavit, and if it contains a materially false statement, shall subject me to the penalties of perjury.
Date: _____ Signature of Witness: _____ Page _____

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Sample Special Library District Trustee Petition

**_____ SPECIAL DISTRICT PUBLIC LIBRARY
PETITION FOR LIBRARY BOARD OF TRUSTEE CANDIDATE**

To: Clerk of the _____ Special District Public Library

We, the undersigned qualified voters of the _____ Public Library Special District, _____, New York, residing at, do hereby nominate:

_____ of _____,
(Candidate's name) (Number and street address)

_____, New York, as a candidate for the office of Trustee of the _____ Public Library at the special district election to be held on _____ to fill one (1) term, commencing _____ and ending _____.

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

Date: _____ Name (print) _____ Signature _____
Address: _____

NOTE: This petition for nomination of Library Trustee must be filed in the _____ Public Library, (insert address) not later than _____ p.m., (date) and must be signed by at least twenty five (25) qualified voters of the Special District, with addresses, based on Section 260 of the Education Law and (insert Chapter number and year of district enabling legislation, if applicable).

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Helpful and Related Information

- [Increasing Autonomy: Rechartering your Public Library](#)
- [Public Library Vote Toolbox](#), Mid-Hudson Library System
- [Education vs. Advocacy: A Primer](#)
- [Law Pamphlet 9; Education Corporations](#)
- [Library Budget Votes, Based on Annual Reports for Public and Association Libraries](#)
- [Long-Range Plans](#)
- [Maps: chartered library service areas](#)
- [Minimum State Standards](#)
- [Helpful Information for Meeting Minimum Public Library Standards](#)
- [New Public Library Districts \[created\] 1999-present](#)
- [Public Library District Facilities](#)
- [Public Library Statistics: *Bibliostat Connect*](#)
- [Regents Policy](#)
- [Turning Outward Resources for Libraries | Tools, Publications & Resources](#), American Library Association.

- **Relevant Laws, Regulations and Rulings:**
 - [Ed. Law 255\(1\)](#) -- establishment of a school district public library
 - Ed. Law 259
 - [school district ballot](#) | [municipal ballot](#)
 - [Ed. Law 260\(7\)](#) -- elections, school district public libraries
 - [Ed. Law 260\(8\)](#) -- school district public library trustee petitions
 - [Ed. Law 2018](#) -- election of school district public library trustees
 - [Home Rule](#)
 - [Ed. Law; Department letter re: tax payments to libraries](#)
 - [Comptroller's Opinion re: tax anticipation notes and library funding](#)
- [Sample Legal Notices: Establishing School District and Special or Consolidated Public Libraries](#)
- [Sample Letter re: School District ballot](#)
- **Sample Petitions**
 - [Create and Fund School District Public Library](#)
 - [Trustee Nominations- School District Public Libraries](#)
 - [Chapter 414 Municipal Ballots](#)
 - [Trustee Nominations- Special District Libraries](#)

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