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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
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## MEMORANDUM

**TO:** Library Directors

**FROM:** Dan Jones, Assistant Director, Budget Division *DJ*

**SUBJECT:** Library Capital Projects Fund (IC 36-12-12)

**DATE:** July 14, 2011

## INTRODUCTION

The purpose of this Bulletin is to outline the policy and procedures of the Department of Local Government Finance ("Department") regarding the Library Capital Projects Fund ("LCPF"). This Bulletin includes a Glossary of Terms and provides guidance for completing the LCPF Summary Page and supersedes all previous LCPF Bulletins.

The LCPF is a fund for which a Library District may levy property taxes to be used to pay for the following (IC 36-12-12-2):

- 1) A facility used or to be used by the Library District, including:
  - a) Planned construction, repair, replacement or remodeling;
  - b) Site acquisition;
  - c) Site development; and
  - d) Repair, replacement or site acquisition that is necessitated by an emergency;
- 2) The purchase, lease or repair of equipment to be used by the Library Districts; and
- 3) The purchase, lease, upgrading, maintenance or repair of computer hardware or software.

Before a Library Board may collect property taxes for an LCPF in a particular year, the Library Board must, **after January 1 and before May 15** of the immediately preceding year (IC 36-12-12-3):

- 1) Hold a public hearing on a proposed Library Capital Projects Plan ("Plan");
- 2) Pass a resolution to adopt a Plan; and
- 3) Submit the Plan for approval or rejection by the fiscal body.

## TIMELINE FOR ESTABLISHING AN LCPF

Steps 1 through 4 must be completed after January 1 and *before* May 15. (IC 36-12-12-3.)

- 1) The Library Board prepares a proposed **LCPF Plan** and **LCPF Plan Summary** in the year **before** the taxes are to be collected. This Plan must specify anticipated expenditures along with revenue estimates, tax rates to be charged and estimated assessed valuation. The Plan must apply to at least the three years immediately following the year the Plan is adopted. The format of the LCPF Plan is included in this memo. The library board may, for each year in which a Plan is adopted, impose a property tax rate that does not exceed **\$0.0167** per \$100 of assessed valuation as limited by IC 36-12-12-10. The LCPF levy is within the maximum property tax levy limit beginning with taxes payable in 2009.
- 2) Senate Enrolled Act 1, which was signed December, 2003, added IC 6-1.1-18-12 to define "maximum rate" for taxes first due and payable after 2003. It requires the maximum rate of the LCPF to be adjusted each time an annual adjustment to real property takes place or each time a general reassessment takes place. It establishes a formula for determining a new maximum rate. The Department will compute the rate adjustment.
- 3) Pursuant to IC 36-12-12-3, the Library Board must give at least a ten-day notice of Public Hearing on the proposed LCPF Plan. A sample of the hearing notice form to be used for the advertising is included in this memo. **The notice of the public hearing shall be published one time in two newspapers at least ten days before the date of the hearing.** If two newspapers do not exist in the Library District, the Library Board should refer to IC 5-3-1-4 for the proper publication procedure. The Notice to Taxpayers must specify planned expenditures and allocations for future projects for a minimum of three years, estimates of revenue, proposed tax rates and estimated assessed valuation for the same years.
- 4) According to IC 36-12-12-4, after considering the comments and contentions presented at the Public Hearing, the Library Board may pass a resolution to adopt the proposed Plan. The Secretary of the Library Board shall submit a copy of the Plan to the appropriate fiscal body **within ten days after the Library Board passes the resolution**, along with a certificate that the attached is a complete transcript of the proceedings of the Plan Adoption. The following documents should be maintained in the Library Offices for public inspection:
  - a) A certified copy of the Plan adopted by the Library Board;
  - b) Proper proofs of publication and
  - c) A copy of the Library Board's resolution adopting the Plan.
- 5) Under IC 36-12-12-4, the fiscal body shall hold a public hearing on the Plan not later than 30 days after receiving a certified copy of the Plan and advertise the public hearing to consider the Plan one time at least ten days prior to the hearing in accordance with IC 5-3-1-2. The advertisement should include the date, time, and location of the meeting and does not need to include the complete Plan summary.

Sample fiscal body notices are included in this memo. The appropriate fiscal body, as specified in IC 36-12-12-4, is:

- a) The Town Council if the Library District is located entirely within the corporation boundaries of a town.
  - b) The City Common Council if the Library District is located entirely within the Corporation boundaries of a city.
  - c) The Township Advisory Board if the Library District is not located entirely within the corporation boundaries of a city or town but is located entirely within the corporation boundaries of a Township.
  - d) The Common Council of each county in which the Library District is located if the Library District is not located entirely within the corporation boundaries of a city, town or single township.
  - e) The City-County Council if the Library District is not located entirely within the corporation boundaries of a city, town or township and is located in a county with a consolidated city.
- 6) The appropriate fiscal body shall advertise and hold a public hearing on the Plan within 30 days after receiving a certified copy of the Plan from the Library Board. The fiscal body will either reject or approve the Plan **before August 1** of the year the Plan is received (IC 36-12-12-4). (See sample FISCAL BODY RESOLUTION form included in this memo). If the Plan is approved by the fiscal body, the Library Board shall submit the following to the Department **on or before September 20 of the year immediately preceding the year in which the Plan is to take effect:**
- a) a certified copy of the Plan including a Plan summary sheet and a description of the allocation of future projects if applicable;
  - b) the Library Board's resolution approving the Plan;
  - c) Certificate of Submission to the Fiscal Body;
  - d) the Library Fiscal Body's resolution approving/rejecting the Plan;
  - e) proofs of publication of the Library Board's notice of public hearing;
  - f) proofs of publication of the Fiscal Body's notice of public hearing; and
  - g) the Procedure Checklist (included at the end of this memo).

Under IC 36-12-12-5, if the Department determines that:

1. the Library Board has properly advertised the Plan;
2. the Plan was timely adopted by the Library Board and timely approved by the appropriate fiscal body;
3. the Plan conforms to the format prescribed by the Department; and
4. the Plan was timely filed with the Department;

the Department will require the Library to publish a Notice of Adoption of Plan to local taxpayers. If the Plan fails to conform to the above requirements the Plan will be returned. Further submissions must conform to the above-stated time requirements.

- 7) After receiving the Plan and other required documentation, the Department will notify the Library Board to advertise a Notice of Submission one time. The Department will prepare the Notice of Submission. (A sample Notice of Submission is included with this memo.) This advertising should be made in accordance with IC 5-3-1-2(b). Ten or more taxpayers who will be affected by the adopted Plan may file a petition with the County Auditor of a county in which the library district is located not later than ten days after publication of the Notice of Submission, setting forth their objections to the proposed Plan. The County Auditor shall immediately certify the petition to the Department(IC 36-12-12-5).
- 8) The Department will, within a reasonable time, fix a date for a local hearing on the petition filed. The hearing will be held in a county in which the Library District is located and the Department will notify:
  - a) the Library Board, and
  - b) the first ten (10) taxpayers whose names appear upon the petition.

This notice will be given at least five days before the date of the hearing. (IC 36-12-12-6.)

- 9) After a hearing on the petition, the Department will certify its approval, disapproval or modification of the Plan to the Library Board and the County Auditor. The action of the Department with respect to the Plan is final. The Library Board or taxpayers who signed a petition of objection may appeal the Department's decision to the Tax Court within 45 days. (IC 36-12-12-7.)
- 10) If no petition objecting to the Plan is filed with the County Auditor, **within ten days following the objection period, the unit must submit proofs of publication of the Notice of Submission and County Auditors Certificate of No Remonstrance to the Department.** Upon receipt, the Department will issue its order approving or denying the Plan. Please note that it is the Library's responsibility to obtain the Auditor's Certificate of No Remonstrance from the County Auditor.

### **BUDGET APPROVAL**

In addition to annually adopting a Plan, the Library District must incorporate the Plan into the ensuing year's Library Budget and advertisement in accordance with IC 6-1.1-17, to receive funding. All budget forms are to be used in preparing the annual budget for the LCPF. Budget Form 4-B is commonly referred to as the 16-line statement. Line 1 of the Form 4-B is the annual budget appropriation for the ensuing year. Items 1 through 6 of the Plan Summary Page are to be included on Line 1 of Form 4-B. The Allocation For Future Projects—Item 7 of the Plan Summary Page—is included on Line 11 of Form 4-B. Line 11 is referred to as the operating balance.

The Library Board will advertise and adopt the appropriations and levy for the LCPF annually

using the regular budget calendar. Even though the rate is not advertised with the annual budget, it must be adopted in the Plan and included on Budget Form 4B.

The Library Board will supply a copy of the Plan and Department approval Order to the Department Hearing Officer for review of the annual budget. The budget order issued by the Department will approve LCPF appropriations, tax rate and levy where they are consistent with an approved Plan.

### **EMERGENCY AMENDMENT OF PLAN**

Indiana Code 36-12-12-9 allows a Library Board to amend its Plan because of an Emergency. Under IC 36-12-12-1, "emergency" means:

- 1) when used with respect to repair or replacement, a fire, flood, windstorm, mechanical failure of any part of a structure, or other unforeseeable circumstance; and
- 2) when used with respect to site acquisition, the unforeseeable availability of real property for purchase.

The Plan may be amended due to an emergency to:

- a) provide money for the purposes of repair, replacement or site acquisition that is necessitated by an emergency; and
- b) to supplement money accumulated in the Emergency Allocation of the Plan.

The following steps must be completed to amend a capital projects Plan:

- 1) When an emergency arises and the need for funds exceeds the amount accumulated in the Emergency Allocation, the Library Board must immediately apply to the Department for a determination that an emergency exists. The Department should be notified by telephone and in writing (preferably by fax or email) of the library's request for amendment of its Plan. The request for a determination should include identification of where in the library system the emergency has occurred, a description of the emergency, the proposed amendment, and the changes and additions to the expenditures and revenue by Plan year necessary to amend the LCPF Plan. The Library Director may contact the Assistant Director of the Budget Division of the Department at (317) 232-0651 regarding the amendment. Amendment requests may be faxed to the Department Budget Division at (317) 232-8779.
- 2) After the Department issues its determination that an emergency exists, the Library Board will amend its Plan at a regular public meeting and forward its resolution to the Department. The amendment is not subject to the deadlines and procedures for adoption of the original Plan. The form of the resolution would be to reduce a designated project(s) and increase the Emergency Allocation. If the amendment requires use of any part of the Allocation for Future Projects, the library will also need to process an additional appropriation.
- 3) The resolution is subject to modification by the Department. An amendment adopted may require the payment of eligible emergency costs from:
  - a) money accumulated in the LCPF for other purposes; or
  - b) money to be borrowed from other funds of the Library Board or from a financial institution.

- 4) The amendment may also provide for an increase in the property tax rate for the ensuing budget year for the LCPF to restore money to the fund or to pay principal and interest on a loan. Before the property tax rate may be increased, the Library Board must submit a Plan containing the increase to the fiscal body and obtain the approval of that fiscal body as provided in IC 36-12-12-4. **The increase in the property tax rate for the LCPF is effective for property taxes payable for the year next certified by the Department. However, the rate is not to exceed the maximum rate established under IC 36-12-12-10 and the levy is considered within the maximum levy controls.**

### COMPUTER REPAIR PERSONNEL

A Library may adopt a Plan to pay for the services of full or part-time computer repair personnel. These items should be incorporated into Item 6 on the LCPF SUMMARY (purchase, lease, maintenance, and repair of computer hardware).

### ALLOCATION FOR FUTURE PROJECTS

The Allocation for Future Projects allows the library to levy property taxes in a current year for expenditure in a future year, if the specific use is identified in the Plan. A taxpayer or the Department hearing officer should be able to clearly determine the proposed use and cost of the future project. When preparing the ensuing year's LCPF budget, the Allocation for Future Projects should be included in Line 11 of Budget Form 4-B. It should not be appropriated, since its expenditure is planned for a future year, as documented in the Plan.

### APPROPRIATION IN A YEAR EARLIER THAN PLANNED

An opportunity also exists to convert the projects planned for second, third or future years of the Plan into a current appropriation during the current budget year of the Plan.

The following conditions apply:

- 1) the Plan must be specific as to the need to be addressed and the manner in which it will be addressed;
- 2) the library must proceed with an additional appropriation. The Notice to Taxpayers of the additional appropriation must state the fund name, a description of the project and the project cost; and
- 3) this course of action results in the appropriation of all or part of the Plan's current year Allocation for Future Projects.

### LIBRARY CPF PLAN FORMAT

The Plan **must be prepared annually** using the following format:

- 1) General description of the Library District:
  - a) Library Taxing District;
  - b) name and location of library, including contact person's name, address, phone number and e-mail address;
  - c) composition of the governing body;

- d) number of employees;
  - e) current annual budget in Operating, Library Improvement Reserve (LIRF) and Bond and Interest Redemption (BIRF) funds and Capital Projects Fund; and
  - f) current annual property tax rates and levies for all funds.
- 2) Listing of present facilities operated and maintained by the Library District:
- a) With respect to each facility:
    - 1) name and location;
    - 2) year constructed, leased or rented;
    - 3) estimated current value; and
    - 4) detailed evaluation of condition; and
  - b) Identification and description of all land owned for future needs.
- 3) Library Service Area
- a) area in square miles;
  - b) population served; and
  - c) annual statistics of service (i.e., circulation of materials, collection size, hours of service, etc.)
- 4) Anticipated Capital Projects Fund Resources that will be available for the term of the Plan. For each year of the Plan (show also on the Plan Summary Page) include the following:
- a) sources and amounts of anticipated income;
  - b) amount of revenue to be retained for expenditures proposed for a later year;
  - c) projected assessed valuation of the Library District for each year of the Plan; and
  - d) projected tax rates and levies for the LCPF based on the above assessed valuations.
- 5) Proposed use of the LCPF:
- A) Includes, by Plan year and location, the proposed expenditures from the fund for all specific uses within the following areas:
    - 1) Planned facility needs:
      - a) new construction;
      - b) repair;
      - c) replacement;
      - d) remodeling; and
      - e) lease or rental of existing real estate;
    - 2) Acquisition of real property;
    - 3) Site development;
    - 4) Emergency allocation (repair, replacement or site acquisition that is necessitated by an emergency);
    - 5) Purchase, lease, repair and maintenance of Equipment
      - a) administration;
      - b) public use;
      - c) mechanical; and
      - d) furniture.
    - 6) Computer hardware and software

- a) purchase or lease; and
- b) maintenance and repair.

B) Includes, by Plan year, location and project or specific purpose, allocation for proposed expenditures beyond the upcoming budget year (Allocation for Future Projects).

**Failure to comply with the above format may be cause for rejection of the Plan.**

### **DISCONTINUING THE CAPITAL PROJECT FUND**

The General Assembly combined the Library Operating Fund and the Capital Project Fund (CPF) for purposes of performing the maximum levy calculation. As a result, little incentive remains for a library to undergo the annual process of updating and adopting a new Plan. A library may decide to discontinue the planning process and combine the remaining fund balance in the CPF with the Operating Fund balance or the Rainy Day Fund balance, or both.

The procedure for closing the Capital Project Fund is to not prepare a new Plan for the ensuing budget year. The existing fund and the certified budget remain in existence until year-end. Both revenues and expense may be posted to the fund until year-end. In fact, the fund must remain active to receive the final tax distribution which is typically in December. After the final tax settlement, the fiscal body of the library may adopt an ordinance to close the fund and transfer the remaining fund balances to either the Operating Fund or the Rainy Day Fund. The ordinance may direct any remaining balances to both funds.

Next year's operating fund budget may be prepared by combining the CPF fund balances and appropriations into the operating fund in anticipation of closing the CPF. The Notice to Taxpayers advertisement for the following year's budget will show the budget and levy amounts for the operating fund as including the CPF amounts.

**NOTE:** Libraries that prefer to continue spending from the CPF must continue to update and adopt the Plan annually.

## **GLOSSARY OF TERMS**

The following definitions apply to LCPF.

- 1) **REPAIR** means the restoration of a piece of equipment, a building or land from worn, damaged or deteriorated condition to or near its original condition.
- 2) **EQUIPMENT** means a mobile or fixed unit of furniture or furnishings, an instrument or set of articles meeting the following conditions:
  - a) It retains the original shape.
  - b) It is non-expendable, which means that if the article is damaged or some of its parts are lost or worn out, it is usually more feasible and economical to repair it than replace it with an entirely new unit.
  - c) It represents an investment of money that makes it feasible and advisable to capitalize the item.
  - d) It does not lose its identity through incorporation into a different or more complex unit.
- 3) **EMERGENCY** is defined with respect to the LCPF as follows:
  - a) Repair or replacement of buildings or equipment caused by a fire, flood, windstorm, mechanical failure, or other unforeseen circumstances, and
  - b) The unforeseeable availability of real property for purchase when referring to site acquisition.

### **COMPLETING THE LIBRARY CAPITAL PROJECTS FUND SUMMARY PAGE:**

The purpose of the Summary Page is to summarize the expenditures, allocations, transfers, and revenues for the Plan. The general format is the same as the public notices for the Plan.

**CURRENT EXPENDITURES** is a summary of the planned expenditures noted in each major classification in your LCPF Plan for each year of the Plan for all locations.

**SUBTOTAL CURRENT EXPENDITURES** is the amount of expenditures, which require appropriation, that a unit plans to make in a given year.

**ALLOCATION FOR FUTURE PROJECTS (AFP)** is the amount of funds that will accumulate or continue accumulating for projects to be expended in the second, third, or future year of the Plan. Any AFP(s) should be clearly noted on the appropriate location page(s) in the Plan. If a unit plans to expend the AFP in the second or third years, this will increase the current expenditures and decrease the AFP. If a unit does not intend to spend the AFP in the second or third years, the AFP for those years should show the total expected will be accumulated at the end of the year. The AFP budgeted in the third year should include the amount accumulated in years one and two, plus what will be accumulated during year three. The summary page of the AFP should be cumulative summation of the AFP from each location.

**CASH BALANCE AVAILABLE TO FUND THE PLAN:** For libraries beginning the first year of their first Plan, the beginning cash balance will be zero (0). For libraries that have a Plan in effect, the January 1 cash balance of the first year will equal the estimated year-end cash balance **plus** the amount of unexpended appropriations. The Plan should explain any unexpended

appropriation from the prior year and note the total dollar amount of unexpended appropriations. For the second and third years of the Plan, assume that funded appropriations carried forward from the previous year have been exhausted. Under normal circumstances, the projected January 1 cash balance for the second and third years of the Plan will be the prior years' allocation of future projects (AFP).

ESTIMATED EXCISE, CVET AND FIT are estimates of revenue prepared in the same manner as the annual budget for other funds.

OTHER REVENUE refers to income to the fund other than property taxes such as interest income.

PROJECTED TAX RATE will be the estimated tax rate necessary to fund the Plan.

**RESOLUTION TO ADOPT LIBRARY CAPITAL PROJECTS FUND PLAN**

This resolution is adopted by the Library Board of \_\_\_\_\_  
(Library Name)  
of \_\_\_\_\_, County, Indiana.

Whereas, a Library Capital Projects Fund has been established; and

Whereas, the Library Board is required under IC 36-12-12-3 to adopt a Plan with respect to the Library Capital Projects Fund; and

Whereas, the Library Board held a public hearing on the Plan on \_\_\_\_\_  
(Date)

at \_\_\_\_\_  
(Location)

**THEREFORE BE IT RESOLVED**, by the Library Board that the Plan entitled \_\_\_\_\_  
(Title) of \_\_\_\_\_  
(Date)

is hereby incorporated by reference into this resolution, and is adopted as the Library Board's Plan with respect to the Library Capital Projects Fund.

**BE IT FURTHER RESOLVED** that the Library Board will submit a certified copy of this resolution (including the adopted Plan) to the appropriate local fiscal body for review and the Department of Local Government Finance under IC 36-12-12-5.

**ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.**

**AYE**

**NAY**

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**ATTEST:**

\_\_\_\_\_  
Secretary of Library Board

**Certificate of Submission to Appropriate Fiscal Body**

I, THE UNDERSIGNED REPRESENTATIVE OF \_\_\_\_\_ PUBLIC  
LIBRARY, \_\_\_\_\_ COUNTY, INDIANA, DO HEREBY CERTIFY TO THE \_\_\_\_\_  
\_\_\_\_\_ OF \_\_\_\_\_,  
\_\_\_\_\_, INDIANA,  
(Name of Library)  
(Appropriate Fiscal Body)  
(Unit)  
(County)

THAT THE ATTACHED IS A COMPLETE TRANSCRIPT OF THE PROCEEDINGS HELD  
WITH RESPECT TO THE LIBRARY CAPITAL PROJECTS FUND PLAN ADOPTED BY  
THE ABOVE NAMED LIBRARY AT A MEETING HELD ON \_\_\_\_\_.  
(Date)

**NOTICE**

PURSUANT TO IC 36-12-12-4, THE APPROPRIATE FISCAL BODY SHALL HOLD A  
PUBLIC HEARING ON THIS ISSUE WITHIN THIRTY (30) DAYS OF RECEIPT AND IF  
THE PLAN IS APPROVED, PASS SUCH RESOLUTION BEFORE AUGUST 1 OF THE  
CURRENT YEAR.

Submitted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ to the above named fiscal body.

\_\_\_\_\_  
(Signature of Secretary of Library Board)

**Instructional Note:** The "Submitted" date is the date the LCPF Plan was *forwarded* to the appropriate fiscal body.

**RESOLUTION OF APPROPRIATE FISCAL BODY OF ACTION ON LIBRARY  
CAPITAL PROJECTS PLAN**

WHEREAS, the \_\_\_\_\_ has adopted a Library Capital Projects Plan  
(Name of Library)

as provided for in IC 36-12-12, be it resolved that the \_\_\_\_\_, being the  
(Name of Fiscal Body)

appropriate Fiscal Body for the \_\_\_\_\_ as designated in IC 36-12-12-4,  
(Name of Library)

does hereby \_\_\_\_\_ the Plan as received by this body on the \_\_\_\_\_ day  
(Approve/Reject)

of \_\_\_\_\_, 20\_\_\_\_.

**ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.**

**AYE**

**NAY**


**ATTEST:**

\_\_\_\_\_  
Secretary of Fiscal Body

**Instructional Note: Must be adopted before August 1 of the current year.**

**NOTICE TO TAXPAYERS OF \_\_\_\_\_ PUBLIC LIBRARY**

Notice is hereby given to the taxpayers of \_\_\_\_\_, \_\_\_\_\_ County, that the Library Board  
 (Library Name) (County Name)

will meet at \_\_\_\_\_, on \_\_\_\_\_ for the purpose of considering a proposal to establish a  
 (Location) (Date and Time)

Library Capital Projects Fund and a proposed Plan under IC 36-12-12. The following is a general outline of the proposed Plan.

<b>CURRENT EXPENDITURES:</b>	20__	20__	20__
(1) Planned construction, repair, replacement, or remodeling	_____	_____	_____
(2) Acquisition of real property	_____	_____	_____
(3) Site development	_____	_____	_____
(4) Emergency Allocation	_____	_____	_____
(5) Purchase, lease, repair, and maintenance of equipment	_____	_____	_____
(6) Purchase, lease, repair, and maintenance of computer hardware and computer software	_____	_____	_____

**SUBTOTAL CURRENT EXPENDITURES** \_\_\_\_\_

(7) Allocation for future projects (cumulative totals) \_\_\_\_\_

**TOTAL EXPENDITURES AND ALLOCATIONS** \_\_\_\_\_

<b>SOURCES AND ESTIMATES OF REVENUE:</b>			
(1) January 1, Cash balance (for each year of Plan)	_____	_____	_____
(2) Less encumbered appropriations	_____	_____	_____
(3) Cash balance available for current Plan [ (1) minus (2) ]	_____	_____	_____
(4) Plus Property Tax Revenue	_____	_____	_____
(5) Plus Auto Excise, CVET and Financial Institutions Tax receipts	_____	_____	_____
(6) Plus Other revenue	_____	_____	_____

**TOTAL FUNDS AVAILABLE FOR PLAN** \_\_\_\_\_

Based upon an anticipated assessed valuation of \_\_\_\_\_  
 The Projected Tax Rate for the Library Capital Projects fund will be \_\_\_\_\_

Taxpayers are invited to attend the meeting for a more detailed explanation of the Plan and to exercise their right to be heard on the proposal.

(Show names and titles  
of board members)

( \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date:

Township: Sample Notice to Taxpayers by Fiscal Body (Library CPF)

NOTICE TO TAXPAYERS

The Township Board of \_\_\_\_\_ Township, \_\_\_\_\_ County, Indiana will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the office of the \_\_\_\_\_ Township Trustee, \_\_\_\_\_, Indiana, for  
(address)  
the purpose of approving the Library Capital Projects Fund Plan for the year 20\_\_\_\_, for the

\_\_\_\_\_  
(Name of Library)

\_\_\_\_\_  
Township Trustee

NOTICE TO TAXPAYERS

The \_\_\_\_\_ County Council, \_\_\_\_\_ County, Indiana will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the \_\_\_\_\_, \_\_\_\_\_, Indiana,  
(location of meeting) (address)  
for the purpose of approving the Library Capital Projects Fund Plan for the year 20\_\_\_\_, for the \_\_\_\_\_.  
(Name of Library)

\_\_\_\_\_  
County Auditor

City or Town: Sample Notice to Taxpayers by Fiscal Body (Library CPF)

NOTICE TO TAXPAYERS

The \_\_\_\_\_ City (or Town) Council, \_\_\_\_\_ County, Indiana will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the \_\_\_\_\_, Indiana,  
(location of meeting) (address)  
for the purpose of approving the Library Capital Projects Fund Plan for the year 20\_\_\_\_, for the \_\_\_\_\_.  
(Name of Library)

\_\_\_\_\_  
Clerk-Treasurer

**NOTICE OF AMENDMENT**

Notice is hereby given to the taxpayers of \_\_\_\_\_ Public Library of \_\_\_\_\_, County, Indiana, that the Library Board has determined that the Library Capital Projects Plan it adopted for the years 2\_\_\_\_ to 2\_\_\_\_ should be amended, did adopt a resolution to amend the said Plan at a meeting held on \_\_\_\_\_, 2\_\_\_\_. A brief description of the amendment is as follows:

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The following is a general outline of the Plan with the proposed amendment:

<b>CURRENT EXPENDITURES</b>	2____	2____	2____
(1) Planned construction, repair, replacement, or remodeling	_____	_____	_____
(2) Acquisition of real property	_____	_____	_____
(3) Site development	_____	_____	_____
(4) Emergency Allocation	_____	_____	_____
(5) Purchase, lease, repair, and maintenance of equipment	_____	_____	_____
(6) Purchase, lease, repair, and maintenance of computer hardware and computer software	_____	_____	_____
<b>SUBTOTAL CURRENT EXPENDITURES</b>	_____	_____	_____
(7) Allocation for future projects	_____	_____	_____
<b>TOTAL EXPENDITURES AND ALLOCATIONS</b>	_____	_____	_____

Ten (10) or more taxpayers in the library district who will be affected by the Plan, as amended, may file a petition with the County Auditor of \_\_\_\_\_ County, not later than ten (10) days after the publication of this notice, setting forth their objections to the amendment. Upon filing of the petition, the County Auditor shall immediately certify the same to the Department of Local Government Finance, which will fix a date and conduct a public hearing on the Plan before issuing its approval or disapproval thereof.

(Show names and titles of Board Members)

( \_\_\_\_\_ )  
 ( \_\_\_\_\_ )  
 ( \_\_\_\_\_ )  
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 ( \_\_\_\_\_ )  
 ( \_\_\_\_\_ )

Attest:

\_\_\_\_\_  
 Secretary of Library Board  
 Date:

**PROOFS OF PUBLICATION AND COUNTY AUDITORS CERTIFICATE OF NO REMONSTRANCE MUST BE FORWARDED TO THE Department NOT LATER THAN TEN (10) DAYS FOLLOWING THE OBJECTION PERIOD.**

**\* THIS IS A SAMPLE ONLY. THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE WILL PREPARE THE SECOND NOTICE AND MAIL TO THE LIBRARY FOR ADVERTISING.**

**NOTICE OF SUBMISSION**

There has been filed with the Department of Local Government Finance a certified copy of the resolution adopted by the proper legal officers of (library name) establishing a capital projects fund together with proofs of publication of notice thereof, pursuant to I.C. 36-12-12.

The proper legal officers of (library name) are hereby requested by the Department of Local Government Finance to publish the following notice in accordance with I.C. 36-12-12-5(a).

**PUBLISH THE FOLLOWING ONLY**  
**(Library Name)**

<b>CURRENT EXPENDITURES:</b>	2__	2__	2__
(1) Planned construction, repair, replacement, or remodeling	_____	_____	_____
(2) Acquisition of real property	_____	_____	_____
(3) Site development	_____	_____	_____
(4) Emergency Allocation	_____	_____	_____
(5) Purchase, lease, repair, and maintenance of equipment	_____	_____	_____
(6) Purchase, lease, repair, and maintenance of computer hardware and computer software	_____	_____	_____
<b>SUBTOTAL CURRENT EXPENDITURES</b>	_____	_____	_____
(7) Allocation for future projects (cumulative totals)	_____	_____	_____
<b>TOTAL EXPENDITURES AND ALLOCATIONS</b>	_____	_____	_____
<b><u>SOURCES AND ESTIMATES OF REVENUE:</u></b>			
January 1, Cash balance (of each year of Plan)	_____	_____	_____
Less encumbered appropriations	_____	_____	_____
Equals Cash balance available for current Plan	_____	_____	_____
Plus Auto Excise, CVET and Financial Institutions Tax receipts	_____	_____	_____
Plus Other revenue	_____	_____	_____
<b>TOTAL FUNDS AVAILABLE FOR PLAN</b>	_____	_____	_____
Based upon an assessed valuation of _____	_____	_____	_____
The Projected Tax Rate for the Library Capital Projects fund will be _____	_____	_____	_____

SAMPLE

Ten or more taxpayers in the library district who will be affected by the Plan may file a petition with the County Auditor of \_\_\_\_\_ County, not later than then (10) days after publication of this notice, setting forth their objections to the Plan. Upon filing of the petition, the County Auditor shall immediately certify the same to the Department of Local Government Finance, which will fix a date and conduct a public hearing on the Plan before issuing its approval or disapproval thereof.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

\_\_\_\_\_  
General Counsel

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

## Procedure Checklist

Have you included: Y/N

Cover page with Contact Name, address, e-mail, phone number and fax number? \_\_\_\_\_

Proof of Publication of Public Hearing from Library Board \_\_\_\_\_

Certificate of Submission from Library Board to Fiscal Body \_\_\_\_\_

Proof of Publication for Public Hearing from Fiscal Body \_\_\_\_\_

Certified LCPF Plan in which you have addressed the following points \_\_\_\_\_

General Description \_\_\_\_\_

Area of Library District

Name of Location of Library, including contact person's information

Composition of Governing Body

Number of Employees

Current Annual Budget, Property Tax Rates, and Levies for all Funds

List of Present Facilities \_\_\_\_\_

Name and Location of each facility

Year Constructed

Estimated Current Value

Detailed Evaluation of each facility

Identification and description of land owned for future development

Library Service Area \_\_\_\_\_

Area in square miles

Population Served

Annual Statistics (Circulation/Hours of Operation/Collection size, etc)

Anticipated Capital Projects Fund Resources \_\_\_\_\_

Sources and Amount of Anticipated Income

(Including an explanation of Jan. 1<sup>st</sup> Cash Balance for first year of Plan)

Projected Assessed Value, Tax Rates and Levies for each year of Plan

Proposed Use of LCPF Plan \_\_\_\_\_

Planned Facility Needs

Acquisition of Real Property

Site Development

Emergency Allocations

Purchase, Lease, Repair and Maintenance of Equipment

Computer Hardware and Software

Description and amount for Future Allocations

Is your Plan balanced (do Total Expenditures and Allocations = Total Funds Available for Plan)?  
\_\_\_\_\_

Do the columns in your Plan add up correctly (mathematically)? \_\_\_\_\_