

II. FINANCES

responsibility to provide the best possible library service to their communities. This requires taxing at a level sufficient to provide this service. They are mandated to spend tax money and all other income for library service in the best interest of the community it serves.

only one of several taxes which may be levied. The following special taxes may be levied when necessary without referendum:

Chapter 85: 701-1 as to municipal libraries and Chapter 85: 701 et seq., as to townships and library districts.

Fund: (Subject to back-door referendum.) Chapter 81: 3-1, 3-4, or 1003-1.

Insurance: Municipal libraries only. Chapter 85: 1031 et seq.

Insurance: Chapter 85; 1-101 et seq. Also known as officers and directors insurance.

Libraries: Chapter 24: 11-70-1.

Chapter 108-1/2: 7-101 et seq.

Chapter 85: 9-105, et seq.

Employer's share. Chapter 108-1/2 7-10 et seq.

Premiums: Chapter 85: 9-103.

Contribution: Chapter 85: 9-107.

Chapter 85: 9-107.

(Subject to back-door referendum.) Chapter 81: 4-13 or 1003-1.

Library boards shall determine if the tax rate is sufficient to meet the standards set forth in this document, and to accomplish the long-range plan.

_____ _____ _____ _____ _____

Library boards shall monitor their levy process and other funding sources.

_____ _____ _____ _____ _____

to provide an adequate level of support for their locally chosen roles, alternatives such as the following should be explored:

Special taxes as outlined above when appropriate.

Referendum either to raise the tax rate or issue bonds.

Per unit of service, either by combining with other small community libraries, or contracting for some services with other libraries, or redefining boundaries to include untaxed areas.

Public relations and raising activities and encouraging gifts and bequests.

FINANCE BIBLIOGRAPHY

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FOR FURTHER READING

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