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| Click here to write your mission statement/project manifesto. These words will remind you of your purpose and inspire you to act! Remember to include your library name here. | | | | | |
| **Planning the Transition to a Public Library District** | | | | | |
| Task | Activities | By when | By whom | Done | |
| **Getting Started** | 1. Consider [these questions.](http://libraries.msl.mt.gov/Home/library_development/consulting/library_law/library_districts/questions_to_consider.aspx) 2. Review the [Public Library District Handbook](http://msl.mt.gov/Library_Development/Online_Publications/Public_Library_District_Handbook/default.asp) 3. Review [Library Districts: a Guide to the First Year](http://msl.mt.gov/Library_Development/Online_Publications/Library_Districts_A_Guide_To_The_First_Year/default.asp) 4. Review the laws governing library districts MCA Title 22, Chapter 1, Part 7: <http://leg.mt.gov/bills/mca_toc/22_1_7.htm> | Click here to enter a date. | Everyone | |  |
| **Before the Ballot** | | | | | |
| **Coordinate with City and County Government** | 1. Meet with local and county government to explain the district project and process | Click here to enter a date. | Click here to enter text. | |  |
| 1. Complete a draft Memorandum of Understanding (MOU) with local government about use of building and/or funding of library operations during transitional time (first 6 months) to be implemented if a district is created  * Although final decisions may not be necessary before the election, stakeholders should discuss transfer of assets, accounting and payroll administration, insurance procurement, etc. prior to the electoral process | Click here to enter a date. | Click here to enter text. | |  |
| **Legal Counsel** | Obtain legal counsel to help make decisions & draft agreements | Click here to enter a date. | Click here to enter text. | |  |
| **Plan for Facilities** | 1. Draft a written agreement with local government about use of the current building, or | Click here to enter a date. | Click here to enter text. | |  |
| 1. If necessary, plan to obtain facilities for the first year of operation, or new library district building(s) | Click here to enter a date. | Click here to enter text. | |  |
| **Plan for Funding During the Transition** | * Your funding body may agree to carry the library financially until the new district begins operations * If you borrow from local government to fund the transition, include information about paying back the loan in your MOU | Click here to enter a date. | Click here to enter text. | |  |
| **Determine how much funding the library district will require** | * Identify personnel needs and operating costs needed to run the library in the next 5-10 years. | Click here to enter a date. | Click here to enter text. | |  |
| **Plan for Administration during the Transition** | Your funding body may agree to carry the library administratively until the new district begins operations   * If local government doesn’t agree to carry you during the transition, determine how accounting and payroll be handled during the transition | Click here to enter a date. | Click here to enter text. | |  |
| **Public Relations** | 1. Keep the public informed through press releases, media outlets, and publications | ongoing | Click here to enter text. | |  |
| 1. Design a new logo and brand for the district | Click here to enter a date. | Click here to enter text. | |  |
| 1. Plan for new services and implement them where possible | ongoing | Click here to enter text. | |  |
| **Action Plan - After the Ballot** | | | | | |
| **First Things** | 1. [Name change](http://msl.mt.gov/Library_Development/Online_Publications/Library_Districts_A_Guide_To_The_First_Year/default.asp?pid=91) Notify everyone of name change, including   MT Department of Administration <http://doa.mt.gov>  MT Department of Labor and Industry <http://dli.mt.gov>  MT Department of Revenue <http://revenue.mt.gov/default.mcpx>  MT Public Employees Retirement Administration (PERS) <http://mpera.mt.gov>  State Social Security Administrator <http://accounting.mt.gov/sssa.mcpx> | Click here to enter a date. | Click here to enter text. | |  |
| 1. New district board is appointed by county commissioners | Click here to enter a date. | Click here to enter text. | |  |
| 1. County clerk or treasurer adds library district levy to the tax rolls: [sample letter to clerk](http://msl.mt.gov/Library_Development/Online_Publications/Library_Districts_A_Guide_To_The_First_Year/Appendices/4.pdf) | Click here to enter a date. | Click here to enter text. | |  |
| 1. Complete Montana Department of Administration [substitute W-9 Taxpayer ID Verification](http://accounting.mt.gov/content/forms/Substitute_W9) | Click here to enter a date. | Click here to enter text. | |  |
| 1. Get an [Employer Identification Number](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Employer-ID-Numbers-EINs) (EIN) from IRS | Click here to enter a date. | Click here to enter text. | |  |
| 1. Friends & foundations, trust funds, Montana State Library, vendors, contractors, make public announcements, etc. – make sure your new name appears in agreements. | Click here to enter a date. | Click here to enter text. | |  |
| **Set up Accounting System for the New District Library** | Contract with the city or county for accounting, or  Contract with a private accounting firm, or  Handle accounting internally:  Set up accounts in accordance with local government Financial Administration and Taxation Laws [MCA Title 7, Chapter 6 Financial Administration and Taxation](http://leg.mt.gov/bills/mca_toc/7_6.htm)  Contact the MT Department of Administration's [Local Government Services Bureau](http://doa.mt.gov/lgsb) for assistance  Purchase software  Create chart of accounts  Create forms for reporting revenues and expenses  Establish a library depreciation fund and/or memorial funds  Contact the IRS for paperwork confirming your tax-exempt status  Identify how to handle investments - through local investment manager or the city/county | Click here to enter a date. | Click here to enter text. | |  |
| **Transfer of Assets** | 1. Inventory assets    1. Building, contents, equipment, vehicles    2. Staff and benefits    3. Liquid assets – cash, reserves, memorial funds, etc | Click here to enter a date. | Click here to enter text. | |  |
| 1. Complete an agreement with city/county to transfer assets to the new district library | Click here to enter a date. | Click here to enter text. | |  |
| **Set up Personnel System for the New District Library** | Create an interlocal agreement with the city/county to manage personnel or create a new district system:   1. Investigate the cost of maintaining all current personnel benefits 2. Learn about worker’s compensation and unemployment insurance costs 3. Write personnel policies including salaries and benefits 4. Set up payroll system if handling payroll internally   Transfer all staff and benefits to the new district if applicable  See advice for setting up payroll system  Complete paperwork for Department of Homeland Security and immigration Services (I-9 forms)  Create system for paying federal and state income taxes  Complete paperwork for health insurance if applicable  Create timesheets and other personnel documents  Set up software/bank connections  Set up Medicare employer account | Click here to enter a date. | Click here to enter text. | |  |
| **Insurance** | Obtain insurance through a local agent or [Montana Association of Counties](http://www.mtcounties.org/insurance) (MACo)   * Property and liability for the building and contents * Errors and Omissions insurance for Board | Click here to enter a date. | Click here to enter text. | |  |
| **Library Board** | 1. Elect officers | Click here to enter a date. | Click here to enter text. | |  |
| 1. Adopt bylaws for the board | Click here to enter a date. | Click here to enter text. | |  |
| 1. Create interim and/or new library policies | Click here to enter a date. | Click here to enter text. | |  |
| 1. Establish transition and first year budgets | Click here to enter a date. | Click here to enter text. | |  |
| 1. Establish Library Depreciation Reserve Fund [MCA 22-1-176](http://leg.mt.gov/bills/mca/22/1/22-1-716.htm) | Click here to enter a date. | Click here to enter text. | |  |
| 1. Plan for the future | ongoing | everyone | |  |