

THE BOARD OF LIBRARY TRUSTEES OF THE
WILMETTE PUBLIC LIBRARY DISTRICT
COOK COUNTY, ILLINOIS

ORDINANCE NO. 2019/20-193

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2019-2020

WHEREAS, the Illinois Municipal Budget Law, ILCS, Chap. 50, Sec. 330/1, et seq., as amended, requires all Illinois Municipal corporations to adopt a combined annual budget and appropriation ordinance specifying the objects and purposes of expenditures; and the Illinois Public Library District Act, ILCS, Chap. 75, Secs. 16/35-5 and 16/30-85, provides procedures for the passage of a budget and appropriation ordinance and a tax levy ordinance; and

WHEREAS, pursuant to the above and other statutes, an ordinance has been prepared in tentative form and made available for public inspection at least thirty (30) days prior to the adoption thereof, and a public hearing on said budget and appropriation ordinance has been held prior to final action hereon, and notice of said hearing was published at least thirty (30) days prior to said hearing in a newspaper published within the District;

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the Wilmette Public Library District, Cook County, Illinois, as follows:

Section 1. The following budget containing an estimate of all receipts of said Library District, and of the expenditures therefrom, be and the same hereby is adopted as the budget for said District for the fiscal year beginning July 1, 2019 and ending June 30, 2020, and the same sums are hereby appropriated as necessary to defray said expenses and liabilities of the Library District, for the objects and purposes indicated for the said fiscal year:

Budget & Appropriation Ordinance for Fiscal Year 2019-20			
FUND BALANCES, estimated July 1, 2019			
General Fund Balance		9,141,764	
Municipal Retirement & Social Security		438,048	
Audit		7,095	
Liability Insurance		38,231	
Wilmette Public Library Endowment Fund		37,245	
Special Reserve Fund		5,785,982	
			15,448,365
ESTIMATE OF REVENUE EXPECTED TO BE RECEIVED DURING FISCAL YEAR			
1. Tax Income-Current Levy Receipts*		5,428,251	
2. Other General Fund Income (Fines, Donations, Per Capita Grant, etc.)		451,859	
TOTAL ESTIMATE OF REVENUE			5,880,110
* Item 1 is based totally on levy, as filed. Amount indicated may not be fully collected.			
ESTIMATE OF EXPENDITURES			
I. PATRON MATERIALS/SERVICES - GENERAL FUND			
A. Books/Continuations		336,050	
B. Library of Things		5,500	
C. Audio Visual Materials		125,400	
D. Periodicals		64,350	
E. Electronic Resources - AS & YS		440,000	
F. Computer Software		15,400	
G. Electronic Service Providers		134,200	
H. Programming		66,000	
I. Interlibrary Loan		1,320	
J. Newsletter		44,000	
K. Promotion		11,000	
L. Grant Expense		5,000	
M. Rutherford Trust		9,900	
N. Friends Purchases		31,680	
II. PERSONNEL - GENERAL FUND			
A. Librarian Salaries		1,736,575	
B. Non-Librarian Salaries		1,645,035	
C. Custodial Salaries		220,305	
D. Professional Memberships		7,150	
E. Continuing Education Registration		11,000	
F. Travel/Mileage		38,500	
G. Staff Development		33,000	
H. Employee Health Insurance		665,735	

Budget & Appropriation Ordinance for Fiscal Year 2019-20			
III. OPERATION - GENERAL FUND			
A. Fees (p/r, bank, credit card)		17,600	
B. Professional Fees		22,000	
C. Library Supplies		38,500	
D. Office Supplies		49,500	
E. Copiers		30,800	
F. Printing		12,100	
G. Postage/Shipping		6,600	
H. Telephone		14,300	
I. Equipment/Furnishings/Computers		137,500	
J. Equipment/Computer/Security System Maintenance		94,600	
K. Property/Casualty Insurance		27,500	
L. Building/Grounds Improvement		22,000	
M. Building Supplies		26,400	
N. Building Maintenance		93,500	
O. Building Maintenance Contracts		110,000	
P. Grounds Maintenance		49,500	
Q. Parking Lot Rent		13,200	
R. Utilities		23,100	
S. Sales and Use Tax		110	
TOTAL ESTIMATE OF GENERAL FUND EXPENDITURES			6,435,910
IV. CONTINGENCY - GENERAL FUND			
		400,000	400,000
V. TRANSFER TO B/E SPECIAL RESERVE FUND FROM GENERAL FUND			
Specific fund for library site, building, equipment			
accumulated according to ordinance pursuant to 75 ILCS 16/40-50			
		200,000	200,000
VI. B/E SPECIAL RESERVE FUND - CAPITAL IMPROVEMENTS			
A. Renovate Interior Space & Update Furnishings (D, I*)		3,300,000	
B. Upgrade Computer Network, Materials Handling & Signage (A, B, F*)		700,000	
C. Improve and/or Maintain Building & Parking (C, E, H*)		1,000,000	
D. Update Hardscape and/or Landscape (G*)		1,000,000	
* See Resolution 2017/18-192, Amending a Plan & Estimating Costs			6,000,000
VII. SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND			
A. Municipal Retirement-Social Security pursuant to 40 ILCS 5/7 - 171			
1. Municipal Retirement		295,000	
2. Social Security		220,000	
B. Audit Expense pursuant to 50 ILCS 310/9		11,000	
C. Liability Insurance, including Worker's Compensation and Unemployment Insurance pursuant to 745 ILCS 10/9 - 107		44,000	
TOTAL SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND			570,000
AGGREGATE TOTAL APPROPRIATED			13,605,910
Section 2. There is hereby appropriated from the taxes to be levied for the fiscal year and other sources of income in the sum of			
THIRTEEN MILLION SIX HUNDRED FIVE THOUSAND NINE HUNDRED TEN DOLLARS			
among the several corporate objects and purposes herein above specified for said District purposes for the Fiscal Year 2019-20.			

Section 3. All unexpended balances of proceeds received annually from public library taxes not in excess of statutory limits may be transferred to the Special Reserve Fund, heretofore established according to ILCS, Chap. 75, Sec. 16/40-50, pursuant to plans developed and adopted by this Board, and said unexpended balances shall be accumulated in this Fund for the purpose of erecting or purchasing a new library building, purchasing a site for the same, or building an addition thereto, or furnishing necessary equipment therefor.

Section 4. Except as otherwise provided by law, no further appropriations shall be made at any other time within such fiscal year provided that this Board may from time to time make transfers between the various items in any Fund, or appropriations in excess of those authorized by the budget in order to meet an immediate and unforeseen emergency, by two-thirds (2/3) vote of all the trustees, as provided by ILCS, Chap. 75, Sec. 16/30-90, et seq., and this Board may amend this budget and appropriation ordinance, from time to time by the same procedure as prescribed by statute for the original adoption of a budget and appropriation ordinance; provided that nothing in this Section shall be construed to permit transfer between Funds required by law to be kept separate. Any remaining balances after the close of the fiscal year shall be available until August 30th for the authorization of the payment of obligations incurred prior to the close of the fiscal year, and until September 30th for the payment of such obligations or for the transfer of un-expendable balances thereof to be accumulated, as provided by ILCS, Chap. 75, Sec. 16/30-90.

Section 5. A copy of this ordinance in tentative form has been available for public inspection at the Library for thirty (30) days, and notice of said hearing has been given by posting for thirty (30) days, and by publication in a newspaper published within this District in substantially the following form:

THE BOARD OF LIBRARY TRUSTEES OF THE
WILMETTE PUBLIC LIBRARY DISTRICT, COOK COUNTY, ILLINOIS

Public notice is hereby given that a public hearing will be held on the proposed annual budget and appropriation ordinance for the fiscal year July 1, 2019 to June 30, 2020 at the following place and time: Wilmette Public Library, 1242 Wilmette Avenue, Wilmette, Illinois, at 7:15 p.m., on the 20th day of August, 2019. The said ordinance shall be available for public inspection for at least thirty (30) days prior thereto at said Library during regular library hours.

Dated this 16th day of July, 2019

/s/ Stuart Wolf
Secretary pro-tem

Section 6. This ordinance is passed pursuant to statutory authority and the Illinois Public Library District Act, ILCS, Chap. 75, Sec. 16/35-5, et seq., and Sec. 16/40-50; and the Illinois Revenue Code, ILCS, Chap. 35, Sec. 205/157, et seq., and other statutes appertaining thereto.

Section 7. This ordinance shall be in full force and effect from and after its passage and approval according to law, and any resolutions or ordinances in conflict therewith are hereby repealed; and should any part of this ordinance be adjudged invalid or unconstitutional, such adjudication shall affect only that part of this act specifically covered thereby, and shall not affect any other provision or parts of this act, which shall be severable therefrom.

THE BOARD OF LIBRARY TRUSTEES
OF THE WILMETTE PUBLIC LIBRARY DISTRICT
COOK COUNTY, ILLINOIS

August 20, 2019

CERTIFICATE OF ESTIMATE OF REVENUE

ESTIMATE OF CASH EXPECTED TO BE RECEIVED DURING FISCAL YEAR

1. Estimated Tax Income-Current Levy Receipts	5,428,251
2. Estimated Tax Income-Current General Obligation Library Bond Levy Receipts	-0-
3. Fines, Gifts, Non-Resident Fees, Other Income	451,859

Treasurer or Board President in the absence of the Treasurer
The Board of Trustees of the Wilmette Public Library District
Cook County, Illinois

SECRETARY CERTIFICATE

I, _____, DO HEREBY CERTIFY that I am the duly elected, qualified, and serving Secretary or Secretary pro-tem and as such keeper of the books and records of The Board of Library Trustees of the Wilmette Public Library District, Cook County, Illinois; and

I DO FURTHER CERTIFY that the above attached ORDINANCE NO. 2019/20-193 COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2019-2020 is a true and correct copy of said ordinance which was presented, passed, and recorded by said Board at their meeting on August 20, 2019 by a vote of:

AYES:

NAYS:

ABSTAIN:

ABSENT OR NOT VOTING:

DATED this 20th day of August, 2019

Secretary or Secretary pro-tem
The Board of Trustees of the Wilmette Public Library District
Cook County, Illinois

PASSED by the Board of Library Trustees of the Wilmette Public Library District, Cook County, Illinois, on the 20th day of August 2019 by vote of:

AYES:

NAYS:

ABSTAIN:

ABSENT OR NOT VOTING:

APPROVED:

President or President pro-tem
The Board of Trustees of the Wilmette Public Library District
Cook County, Illinois

ATTEST:

Secretary or Secretary pro-tem
The Board of Trustees of the Wilmette Public Library District
Cook County, Illinois

Library Law: Budgeting, Appropriating, and Levying

By Gerard E. Dempsey and Janet N. Petsche

June 6, 2007

The first lesson learned by new library trustees and library administrators should be that a library cannot survive without a real estate tax levy. The second lesson should be that without appropriating for the expenditure of the taxes collected, they cannot be spent. This article will review the budgeting, appropriating and levying procedures for both local libraries and library districts.

Budgeting

There are no statutory directions for the preparation of a basic budget for either local libraries or library districts. A budget may be prepared by the library director or administrator, the library's accountant, a committee of the board of library trustees, the board's treasurer or the entire board, but what is produced has to be a document showing reasonable estimates of the dollars that will be spent in the coming fiscal year and reasonably specific descriptions of the costs and expenses that will be paid for. Most libraries separate expenditures into categories covering salaries, benefits, materials, equipment, utilities, consultant services, capital expenditures *etc* . Although the dollar amounts listed are estimates, they generally reflect past experience of annual increases in costs. However, appropriations can be an expression of what would be spent if sufficient funds become available.

Local libraries and library districts may use the same method in preparing a budget, but Illinois statutes require that they take different steps in order to appropriate funds and impose a tax levy.

Appropriating and Levying for Local Libraries

The Illinois Local Library Act requires that within 30 days after the expiration of their municipality's fiscal year, local libraries must present a report to the city council, village board of trustees or board of town trustees (the "corporate authorities") that states the amounts the library wants the corporate authorities to include for library purposes in the municipality's appropriations for the ensuing fiscal year.^[1] The report must also be sent to the Illinois State Library.

When listing appropriation amounts, board members and administrators should be aware that a local library's appropriations are allowed to exceed budgeted amounts and may include non-budgeted items, so if unexpected income is received by the Library, those funds can be expended. In this way, if the library

receives unexpected donations or the real estate tax collection unexpectedly increases for any reason, including the passage of a referendum, the library would be able to expend the additional funds.

In the same report in which the local library lists its appropriations, it should report, among many other required items, the amount the library board believes it will be necessary for the corporate authorities to levy for library purposes in the municipality's next annual levy ordinance. Because a municipality's levy ordinance must be filed with the county clerk on or before the last Tuesday in December each year, some library boards confirm the levy by adopting a resolution closer to the date that the levy ordinance is to be adopted. After its adoption, the library is to forward a certified copy of the resolution to the corporate authorities, advising them to include the library's levy amount in the municipality's levy ordinance.

While the law requires the corporate authorities to levy the amount requested by a local library, without diminution,^[2] the county clerk will, if requested in writing by the corporate authorities of non-home rule villages (as opposed to cities and towns), be required to impose a separate limiting rate under the Property Extension Limitation Law ("PTELL") directly on the library's requested levy.^[3] If the corporate authorities in these non-home rule villages do not make such a request, the library's levy amount will be subject only to the limits imposed by PTELL, proportionally distributed among all of the funds of the municipality.

Appropriating and Levying for Library Districts

The law requires that a library district adopt an ordinance combining budget and appropriations, including a statement of cash on hand, an estimate of cash to be received from all sources during the fiscal year, an estimate of expected expenditures and a statement of the estimated cash expected to be on hand at the end of that year.^[4] The library's ordinance must be adopted within the first quarter of the fiscal year, but no later than the fourth Tuesday of September.^[5]

At least 30 days before adoption, a tentative budget and appropriation ordinance must be posted at the library and notice of a public hearing on the budget and appropriations must be published. The notice should state the time and place of the meeting and where copies of the tentative ordinance can be obtained. Within 30 days after the budget and appropriation ordinance is adopted, the library must file a certified copy with the county clerk. A certified copy of the ordinance must also be published after its adoption.

Administrators and board members should note that the law allows the transfer from one appropriation to another appropriation so long as the amount transferred does not affect the total amount appropriated and does not exceed 10% of the total appropriation in the fund.^[6] The transfer may be made by adopting an ordinance with the approval of 2/3ds of all of the library trustees present and voting at any meeting of the library board.

If a budget and appropriation ordinance must be amended, the procedure to adopt the original document must be followed. In other words, notice of a public hearing must be published, a tentative amended ordinance must be posted and a public hearing must be held before adoption of the amendment.

After publication of the budget and appropriation ordinance, a library district must adopt its levy ordinance on or before the first Tuesday in December. Before adoption of the tax levy ordinance, the library board must determine if it must hold a public hearing pursuant to the Truth in Taxation Act that requires such a hearing if the amount levied increases or decreases the prior year's extension by more than 5%.^[7] Notice of such hearing, in the form dictated by that Act, must be published not less than 7 and not more than 14 days before the hearing is held. Upon adoption of the levy ordinance, the library must file a certified copy of the levy ordinance with the county clerk, on or before the last Tuesday in December.

The importance of following these procedures for appropriating and levying is clear when it is understood that a county clerk may refuse to levy taxes if appropriate deadlines are not met and that even a minor deviation from the required procedures can be the basis for a tax rate objection brought by taxpayers, seeking a refund of collected taxes.

Library administrators and board members should make every effort to schedule adoption of the required documents, allowing enough time to meet deadlines, even if faced with unexpected contingencies.

About the Authors

Gerard Dempsey and Janet Petsche are partners with the law firm of Klein, Thorpe & Jenkins, Ltd. which is an Illinois law firm with offices in the Civic Opera Building at 20 North Wacker Drive in Chicago and at 15010 S. Ravinia, Orland Park. The firm concentrates in the representation of local libraries, library districts and library systems, as well as other local governmental units.

Footnotes

^[1] 75 ILCS 5/4-10.

[2] See *Rockford v. Gill*, 75 Ill.2d 334 (1979).

[3] 35 ILCS 200/18-195.

[4] 50 ILCS 330/3 (Library Districts must follow the dictates of the Illinois Municipal Budget Law as well as the directions in the Illinois Public Library District Act of 1991 (75 ILCS 16/1-1 *et seq.*)).

[5] 75 ILCS 16/30-85.

[6] 50 ILCS 330/3.

[7] 35 ILCS 200/18-80 *et seq.* .

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