

Wilmette Public Library District
2014 - 2021 Financial and Tax Levy Data

	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Equity								
30000 - Beginning Fund Balances								
30010 - General Fund Balance	4,652,420.00	6,060,223.31	6,776,844.04	7,739,841.04	8,112,100.04	8,958,617.00	8,626,327.00	8,922,174.00
30020 - IMRF Fund Balance	432,798.00	434,496.00	457,929.48	471,393.48	473,183.48	438,048.00	368,596.00	306,119.00
30030 - Audit Fund Balance	8,299.00	8,501.00	8,368.00	7,889.00	7,512.00	7,095.00	6,259.00	5,456.00
30040 - Liability Fund Balance	3,913.00	14,997.31	22,816.00	34,700.00	40,278.00	38,231.00	43,459.00	40,944.00
30060 - Special Reserve (B/E) Fund Balance	8,143,347.00	8,023,468.00	7,340,889.00	4,555,565.00	5,497,897.00	5,785,985.00	6,154,905.00	5,975,158.00
30070 - Endowment Fund Balance	37,189.00	37,204.00	37,212.44	37,235.44	37,240.44	37,245.00	37,578.00	-
30080 - Specific Programs	183,148.00	183,148.00	183,148.00	183,460.88	183,146.88	183,147.00	183,147.00	163,304.00
Total 30000 - Beginning Fund Balances	13,461,114.00	14,762,037.62	14,827,206.96	13,030,084.84	14,351,357.84	15,448,368.00	15,420,271.00	15,413,155.00
Net Income	1,300,923.62	65,169.34	(1,797,122.12)	1,322,206.03	1,096,882.68	(28,093.07)	(7,117.57)	(493,621.00)
Total Equity	14,762,037.62	14,827,206.96	13,030,084.84	14,352,290.87	15,448,240.52	15,420,274.93	15,413,153.43	14,919,534.00
TOTAL LIABILITIES & EQUITY	14,762,037.62	14,827,206.96	13,030,084.84	14,352,290.87	15,448,240.52	15,420,274.93	15,413,153.43	14,919,534.00
increase/decrease in total equity	9.7%	0.4%	-12.1%	10.1%	7.6%	-0.2%	0.0%	-3.2%
increase/decrease in fund balances	11.8%	9.7%	0.4%	-12.1%	10.1%	7.6%	-0.2%	0.0%
Tax Levy	6,027,640	6,071,299	6,071,299	5,919,516	5,591,099	5,591,099	5,591,099	
increase/decrease in tax levy	1.5%	0.7%	0.0%	-2.5%	-5.5%	0.0%	0.0%	-100.0%

In 2014, \$4,000,000 was moved from the General Fund to the Special Reserve (B/E) Fund in anticipation of the '14-'15 renovation project.
In 2016, an adjustment was made to account for the changes in capital assets as a result of the renovation project.

Tax levy data is shown for the previous 7 years at the end of each Audit (Annual Financial Report).

For more information, visit: <https://www.wilmettelibrary.info/about-us/about-the-library/library-finances-budget-overview>

2021-2022 WILMETTE PUBLIC LIBRARY DISTRICT TAX LEVY

The 2021-2022 Proposed Levy aggregate total is unchanged from the 2018-2019, 2019-2020 and 2020-2021 Final Levies.

	2020-2021	2021-2022	2021-2022
I. PATRON MATERIALS/SERVICES-GENERAL FUND	FINAL LEVY	PROPOSED LEVY	BUDGET
A. Books/Continuations	250,000	250,000	300,000
B. Library of Things	0	0	3,000
C. Audio Visual Materials	90,000	75,000	100,000
D. Periodicals	40,000	35,000	42,000
E. Electronic Resources	400,000	350,000	500,000
F. Computer Software	10,000	8,000	10,000
G. Electronic Service Providers	100,000	85,000	125,000
H. Programming	40,000	35,000	45,000
I. Interlibrary Loan	0	0	1,000
J. Newsletter	20,000	15,000	35,000
K. Promotion	5,000	5,000	8,000
L. Grant Expense	0	0	1,000
M. Rutherford Trust Expenditures	0	0	5,000
N. Friends Purchases	0	0	36,000
TOTAL PATRON MATERIALS/SERVICES	955,000	858,000	1,211,000
II. PERSONNEL - GENERAL FUND			
A. Librarian Salaries	1,378,102	1,518,474	1,518,474
B. Non-Librarian Salaries	1,297,572	1,347,613	1,347,613
C. Custodial Salaries	200,277	277,200	277,200
D. Professional Memberships	6,000	5,000	7,000
E. Continuing Education Registrations	5,500	5,000	10,000
F. Travel/Mileage	8,000	7,000	7,000
G. Staff Development	10,000	8,000	12,000
H. Employee Health Insurance	500,000	445,964	650,000
TOTAL PERSONNEL	3,405,451	3,614,251	3,829,287
III. OPERATION - GENERAL FUND			
A. Fees - P/R, Bank, Cr Cd	10,000	8,000	12,000
B. Professional Fees	20,000	10,000	25,000
C. Library Supplies	25,000	20,000	25,000
D. Office Supplies	25,000	20,000	30,000
E. Copiers	26,000	20,000	28,000
F. Printing	4,000	4,000	5,000
G. Postage/Shipping	5,000	5,000	6,000
H. Telephone	10,000	5,000	15,000
I. Equip/Furnishings/Computers	61,000	45,000	125,000
J. Equip/Computer/Security System Maint.	75,000	70,000	85,000
K. Property/Casualty Insurance	15,000	15,000	27,500
L. Building/Grounds Improvement	18,800	15,000	18,000
M. Building Supplies	24,000	20,000	30,000
N. Building Maintenance	60,000	40,000	75,000
O. Building Maintenance Contracts	95,000	75,000	100,000
P. Grounds Maintenance	20,000	15,000	30,000
Q. Parking Lot Rent	12,000	10,000	13,000
R. Utilities	18,000	15,000	22,000
S. Sales & Use Tax	0	0	100
T. Library Vehicle Maintenance	0	0	4,000
TOTAL OPERATION	523,800	412,000	675,600
IV. CONTINGENCY-GENERAL FUND	0	0	0
V. TRANSFER TO SPECIAL RESERVE FUND FROM GENERAL FUND			
Specific Fund for library site, building & equipment accumulated according to ordinance pursuant to 75 ILCS 16/40-50	0	0	0
VI. SPECIAL RESERVE FUND - CAPITAL IMPROVEMENTS	0	0	0
TOTAL GENERAL FUND LEVY	4,884,251	4,884,251	5,715,887
VII. SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND			
A. Municipal Retirement-Social Security. (Pursuant to 40 ILCS 5/7-171)			
1. Municipal Retirement	275,000	275,000	295,000
2. Social Security	225,000	225,000	235,000
B. Audit Expense (Pursant to 50 ILCS 310/9)	10,000	10,000	11,000
C. Liability Insurance, including Worker's Comp. & Unemployment Ins. (Pursuant to 745 ILCS 10/9-107)	34,000	34,000	40,000
TOTAL SPECIAL FUNDS LEVY	544,000	544,000	581,000
AGGREGATE TOTAL LEVIED - ALL FUNDS	5,428,251	5,428,251	6,296,887

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

ORDINANCE NO. 2021/22-202

AN ORDINANCE LEVYING TAXES FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2021-2022

WHEREAS, the Illinois Municipal Budget Law, ILCS, Chap. 50, Para. 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, Paras. 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 thereon, and notice of said hearing was published at least thirty (30) days prior to said hearing in a newspaper published within the District; and said Ordinance was passed more than seven (7) days prior to passage of this Levy Ordinance; and a certified copy of said Ordinance has been published not less than seven (7) days prior to the adoption of this Ordinance; and said Budget and Appropriation Ordinance was filed with the County Clerks of all Counties affected thereby; and a "Certified Estimate of Anticipated Revenues" was filed within thirty (30) days of their adoption;

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

Section 1. Ordinance No. 2021/22-200 of this Board, "Combined Annual Budget and Appropriation Ordinance for Library Purposes for the Fiscal Year 2021-2022" is hereby incorporated by reference.

Section 2. A tax in the sum of FIVE MILLION FOUR HUNDRED TWENTY EIGHT THOUSAND TWO HUNDRED FIFTY ONE AND NO/100 DOLLARS (\$5,428,251) be and hereby is levied upon all taxable property within the corporate limits of this District, in accordance with the Appropriation Ordinance previously enacted; said tax to be levied to defray the expenses and liabilities of this District for the fiscal year beginning July 1, 2021 and ending June 30, 2022, for the specific objects and purposes indicated as follows:

2021-2022 WILMETTE PUBLIC LIBRARY DISTRICT TAX LEVY

I. PATRON MATERIALS/SERVICES – GENERAL FUND

A. Books/Continuations	250,000
B. Library of Things	-0-
C. Audio Visual Materials	75,000
D. Periodicals	35,000
E. Electronic Resources	350,000
F. Computer Software	8,000
G. Electronic Service Providers	85,000
H. Programming	35,000
I. Interlibrary Loan	-0-
J. Newsletter	15,000
K. Promotion	5,000
L. Grant	-0-
M. Rutherford Trust	-0-
N. Friends Purchases	-0-
TOTAL PATRON MATERIALS/SERVICES	858,000

II. PERSONNEL – GENERAL FUND

A. Librarian Salaries	1,518,474
B. Non-Librarian Salaries	1,347,613
C. Custodial Salaries	277,200
D. Professional Memberships	5,000
E. Continuing Education/Meetings	5,000
F. Mileage/Travel	7,000
G. Staff Development	8,000
H. Insurance-Employee	<u>445,964</u>
TOTAL PERSONNEL	3,614,251

III. OPERATION – GENERAL FUND

A. Fees (p/r, bank, credit card)	8,000
B. Professional Fees	10,000
C. Library Supplies	20,000
D. Office Supplies	20,000
E. Copiers	20,000
F. Printing	4,000
G. Postage/Shipping	5,000
H. Telephone	5,000
I. Equipment/Furnishings/Computers	45,000
J. Equipment/Computer Maintenance	70,000
K. Insurance-Property/Casualty	15,000
L. Building Improvement	15,000
M. Building Supplies	20,000
N. Building Maintenance	40,000
O. Building Maintenance Contracts	75,000
P. Grounds Maintenance	15,000
Q. Parking Lot Rent	10,000
R. Utilities	15,000
S. Sales and Use Tax	-0-
T. Library Vehicle Maintenance	-0-
TOTAL OPERATION	412,000

IV. CONTINGENCY – GENERAL FUND

-0-

V. TRANSFER TO SPECIAL RESERVE FUND FROM GENERAL FUND

Specific Fund for library site, building & equipment accumulated according to ordinance pursuant to 75 ILCS16/40-50	-0-
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VI. SPECIAL RESERVE FUND - CAPITAL IMPROVEMENTS

-0-

TOTAL GENERAL FUND LEVY **4,884,251**

VII. SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND

A. Municipal Retirement-Social Security. (Pursuant to 40 ILCS 5/7-171)	
1. Municipal Retirement	275,000
2. Social Security	225,000
B. Audit Expense (Pursuant to 50 ILCS 310/9)	10,000
C. Liability Insurance, including Worker's Comp. & Unemployment Ins. (Pursuant to 745 ILCS 10/9-107)	34,000

TOTAL SPECIAL FUNDS LEVY **544,000**

AGGREGATE TOTAL LEVIED - ALL FUNDS **5,428,251**

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, Para. 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 and materials 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 a two-thirds (2/3) vote of all the trustees, as provided by ILCS, Chap. 75, Para. 16/30-90, et seq., and this Board may amend said 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 unexpended balances thereof to be accumulated, as provided by ILCS, Chap. 75, Para. 16/30-90.

Section 5. The Secretary of this Board shall file, on or before the last Tuesday in December, a certified copy of this Levy Ordinance with the County Clerk of each county affected by this Levy; and the Secretary of this Board shall also file, on or before the last Tuesday in December, certified copies of this Ordinance and of the Budget and Appropriation Ordinance, with the Library or Libraries operated by this District, and make such Ordinances available for public inspection at all times.

Section 6. Upon filing said certified copy hereof with such County Clerk, the rate percent shall be ascertained and the tax extended as provided by law against property in this District; and the tax so levied and assessed shall be collected and enforced in the same manner and by the same officers as the general taxes in this District and County, and shall be paid over to the Treasurer of this Board by the officers collecting the same.

Section 7. This Board hereby certifies that all applicable provisions of ILCS, Chap. 35, Para. 215/1, et seq., as amended ("the Illinois Truth-in-Taxation Statute"), have been complied with.

Section 8. Pursuant to ILCS, Chap. 35, Para. 205/157a and related statutes, this Board hereby determines that no surplus of funds is available for any debt, obligation, liability, operation, fund or account for any purpose, and accordingly the abatement and reduction provisions of the Personal Property Tax Replacement Fund Act are not applicable hereto.

Section 9. This Ordinance is passed pursuant to statutory authority, including the Illinois Public Library District Act, ILCS, Chap. 75, Para. 16/35-5, et seq., Para. 16/30-85, et seq., and Para. 16/40-50, and the Illinois Municipal Budget Law, ILCS, Chap. 50, Para. 330/1, et seq., the Illinois Revenue Code, ILCS, Chap. 35, Para. 205/157, et seq. and other statutes hereunto appertaining.

Section 10. 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 herewith 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 provisions or parts of this act, but shall be severable therefrom.