



To: Board of Library Trustees

From: Anthony Auston, Director

Date: Tuesday, July 16, 2024

Re: Tentative Budget & Appropriation Ordinance overview

This ordinance is the second step of the library's annual budget process, following the approval of the FY24-25 Budget on June 18, 2024, and precedes the annual levy this fall. Additional information about our financial procedures and records of past Board action and documents are posted on our website: <https://www.wilmettelibrary.info/about-us/about-the-library/library-finances-budget-overview>

These are the annual financial ordinance procedures, as codified in Policy 5:

The library director and appropriate staff generally prepare a tentative operating budget in April for the following fiscal year. This budget is reviewed and/or revised by the Board's Finance Committee before being adopted at the regular meeting of the Board in May or June.

The library director and appropriate staff will generally prepare a tentative Budget and Appropriation Ordinance in a timely fashion so that it may be posted and notice provided prior to public hearing held by the Library Board in accordance with legal requirements. Generally, this hearing will be held in July or August.

The Board of Trustees will normally review and adopt the Budget and Appropriations Ordinance in August. The ordinance is be posted, published, adopted, and filed in accordance with legal requirements. Subsequent changes in the appropriations can be made according to procedures outlined in Illinois Statutes.

The library director and appropriate staff will prepare a tentative Levy Ordinance in a timely fashion in adherence with legal requirements. The levy is reviewed and/or revised by the Board's Finance Committee before Board enacts the Levy Ordinance, typically in November. The Levy Ordinance will be adopted and filed with the County Clerk of Cook County in accordance with legal requirements.

(Additional information can be found in relevant Illinois Statutes such as [75 ILCS 16/30-85](#) and [75 ILCS 16/30-90](#).)

Purpose of the Appropriation

By law, all expenses must have an appropriation before the library may approve expenditures. An appropriation ordinance is approved and filed with the County Clerk during the first quarter of the library's fiscal year. The appropriation ordinance represents the legal authority to spend money for the purposes designated in the ordinance.

Either a budget ordinance or an appropriation ordinance only authorizes the maximum amounts that the governmental body may spend on particular matters during a fiscal year. In almost all cases, specific approval for the actual amounts to be spent must come through the passage of other motions, resolutions or ordinances.

The library Board, during the first quarter of each fiscal year, establishes by appropriate ordinances as provided by statute, the amounts of monies to be budgeted, appropriated, and levied for the operation of the Library District.

Reviewing the document

Regarding the **Fund Balances** portion of the ordinance, these figures are derived from the library's unaudited financials, of which an official update will be provided with the fiscal year 2023-2024 Audit later this fall.

Because the library's fiscal year schedule differs from the calendar tax year, we use the 2023 levy (of which we received the final agency report in June 2024) for calculating **revenues** for the 2024-25 fiscal year.

Regarding the listed **expenditures**, until 2019 the library's Working Budget and B&A had been identical; the operating budget and the appropriation documentation and numbers were the same, and any appropriation overage was accounted for as a "contingency." At the June 16, 2019, Trustee Orientation meeting with our attorney Roger Ritzman, he explained that appropriations can (and should) range above the library's working budget to allow the library the legal authority to responsibly allocate and spend the income it receives in fulfillment of its mission. He explained that there's no defined formula for the appropriation; in some budget lines a library may appropriate more than others. The "Calculations" portion of this overview (page 3) explains our current method and rationale.

The following legal explanation of the B&A formula is provided from the *Illinois Municipal Handbook*:

Question: Should the amounts appropriated be higher than working budget amounts?
Answer: Yes.
Explanation: The appropriation ordinance serves as a limit on what a public entity may spend during the current fiscal year. It is, in effect, a statement of the maximum amount that the municipality could conceivably spend if sufficient funds were available. Municipalities may not expend funds or enter into contracts . . . unless the expenditure is contained within the appropriation ordinance. Consequently, in drafting this ordinance, officials must anticipate all possible expenditures during the coming year. Because of this reality,

the appropriation should always exceed the amounts which actually will be received and spent. This necessary inflation of line items may often be difficult to explain to residents of the municipality who are not familiar with the process. It may be very helpful to explain the differences between an appropriation, an internal budget and a tax levy at the beginning of the hearing on the appropriation ordinance. (emphasis added)

Illinois Municipal Handbook, Ancel Glink, et al., pp. 298-299 (2014)

Additional background on the 3 step budgeting process can be found in the appended article, *Library Law: Budgeting, Appropriating, and Levying* by Gerard E. Dempsey and Janet N. Petsche.

Calculations

For the past 5 years the library has applied a flat 10% buffer to each line of the budget to arrive at the tentative B&A numbers. We selected 10% as this is typically the amount +/- that our operating budget lines may vary by year end. We have again applied this method to this year's tentative B&A. One budget line that deviated from this formula in the last 4 years remains an aberration this year:

1. Budget line *I. L. Grant Expense* is intentionally set significantly higher in the event we apply for/receive a grant.

Transfer to Special Reserve Fund

While the library will not receive the final audited financials for FY23-24 until this fall, our June 2024 financial reports show that annual expenses came in at approximately the expected the overall operating budget. Further, since prior Board's had significantly reduced the levy and held subsequent levies flat for 4 years, library's revenues continue to fall short of operating expenses. Therefore, the library does not have a surplus of operating funds this year as we have had in years past. Any unrestricted general fund balance is eligible for transfer to the restricted Special Reserve Fund. Such a transfer would require Board authorization at a future meeting.

Following adoption of the District's updated Fund Balance policy in March 2021, and concurrent with the preparation of this year's Working Budget and B&A, the Director and Finance Manager (at the Board's direction) have been working with a financial analyst to develop the District's long range financial projection model for balances and activities in the levy, general fund, and special reserve fund relative to current and future trending in EAV, CPI/inflation, and interest income. The projection model also incorporates the 2020 Capital Reserve Study estimates for twenty years of Special Reserve Fund-eligible maintenance projects. The projection model, initially presented at the July 20, 2021 Board meeting (and last updated October 11, 2023 for presentation at the November 21, 2023 Finance Committee meeting) reflects any potential or proposed transfer, and builds long range balance assumptions from this recommendation.

Including this detail here provides the library the opportunity to initiate a transfer during the current fiscal year, but does not obligate such action.

Special Reserve Fund Expenditures

The items and estimated costs listed here are all derived from the current Resolution Amending a Plan (last approved by the Board on July 20, 2021). Using the [2020 Capital Reserve Study](#), the library is able to better estimate its long range commitments and maintenance plans, resulting in this updated Resolution Amending a Plan (aka the Special Reserve Fund Plan).

Historically the B&A ordinance has appropriated the entire Special Reserve Fund plan, however this year we've only appropriated funds for any planned near-term projects or are potentially necessary or opportune to be presented for approval within FY24-25, including the potential renovation of first and lower levels of the library, as currently under discussion.

While the Board would need to separately approve any of the library's potential plans or expenditures associated with the Special Reserve projects listed in these categories, the anticipated funding needs to be appropriated in the B&A ordinance in order for the funds to be expended.

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

RESOLUTION NO. 2021/22-207

RESOLUTION AMENDING A PLAN AND ESTIMATING COSTS

WHEREAS, on July 8, 1975, this Board established a reserve for the purpose of erecting a library building, purchasing a site therefore, and furnishing necessary equipment and materials, as evidenced by Ordinance No. 1975/6-2; and has from time to time provided accumulations of finances pursuant to said special reserve fund ordinance; and

WHEREAS, on August 21, 1990, this Board passed Resolution No. 1990/91-64, Resolution Developing and Preparing a Plan and Estimating Costs, which provided for a plan consisting of three parts detailed in Attachments A, B, and C to that Resolution; and

WHEREAS, on August 20, 1991, this Board passed Resolution No. 1991/92-67, Resolution Amending a Plan and Estimating Costs, which amended the plan by adding a fourth part detailed in an Attachment D;

WHEREAS, on July 21, 1992, on July 20, 1993, on April 26, 1994, on September 16, 1997, and on March 17, 1998 this Board passed amendments to Attachment C;

WHEREAS, the Board has determined that all four attachments (A, B, C, and D) can be replaced by a new Attachment A, which deals with remodeling, repairing, or improving the existing library building and purchasing necessary equipment;

NOW, THEREFORE, BE IT RESOLVED that the amended plan and the corresponding estimate of costs are hereby amended to consist solely of a new Attachment A. This plan as amended constitutes the official plan of this Library District. This Resolution shall be in full force and effect from and after its passage and approval, and should any part of this Resolution be adjudged invalid or unconstitutional, such adjudication will affect only that part of this act specifically covered thereby, and shall not affect any other provisions or parts of this Resolution.

PASSED by the Board of Library Trustees of the Wilmette Public Library District, Cook County, Illinois, on July 20, 2021 by vote of:

AYES - Barshis, Fishman, McDonald, O'Keefe, Simmer


NAYS - Riddle

ABSTAIN - None

PRESENT - None

ABSENT OR NOT VOTING - Nealson

APPROVED:



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

ATTEST:



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

RESOLUTION NO. 2021/22-207 AMENDING A PLAN AND ESTIMATING COSTS

ATTACHMENT A

**A Plan for Remodeling, Repairing, and/or Improving the Existing Library Building
and Purchasing Necessary Equipment and Estimating Costs for the
Wilmette Public Library District, Cook County, Illinois**

Wilmette Public Library District shall accumulate a Special Reserve Fund pursuant to 75 ILCS 16/40-50 to remodel, renovate, repair, and/or improve the existing library building and purchase necessary equipment including, but not limited to, the following:

- A. Expand and update the Library's computer and telecommunications network, including but not limited to, fiber optic connectivity, Wi-Fi access, replacing obsolete servers and networking infrastructure and endpoints, and upgrading computers and peripherals and other equipment to be secure, effective, and technologically current. (Estimated cost \$300,000)
- B. Update, provision, and/or maintain the integrated library system (ILS), radio frequency identification (RFID), and automated materials handling (AMH) systems, either independently or as part of the Cooperative Computer Systems (CCS) consortium. (Estimated cost \$300,000)
- C. Implement improvements to the building, including but not limited to the maintenance, repair, and/or replacement of: conveying devices, electrical, finishes, HVAC, plumbing, security systems, utilities, and associated necessary equipment based upon the 2020 Capital Reserve Study and unanticipated maintenance needs. (Estimated cost \$6,000,000)
- D. Replace and/or update furnishings to address environmental, ergonomic, safety, and/or programming concerns, including but not limited to, floors and carpeting, lighting, staff work stations, and/or public areas. (Estimated cost \$300,000)
- E. Modify building entrances/exits to adapt to parking/traffic flow changes or safety concerns, including modifications to add off-site services for patron use. (Estimated cost \$300,000)
- F. Improve interior and exterior wayfinding, signage, and communications. (Estimated cost \$100,000)
- G. Upgrade and/or improve landscape and hardscape on library property to address safety, environmental, or aesthetic concerns, including but not limited to, public walkways. (Estimated cost \$300,000)
- H. Expand, upgrade, and/or maintain library parking areas. (Estimated cost \$500,000)
- I. Renovate the Library's interior space (including the first floor and lower level) and/or structure to improve access, utility, and to include features to comply with legal and Village codes, to undergo any necessary abatement, and to create an updated interior master plan. (Estimated cost \$3,000,000)

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

ORDINANCE NO. 2024/25-212

TENTATIVE
COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2024-2025

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, 2024 and ending June 30, 2025, 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 2024-25 (page 2)			
FUND BALANCES, estimated July 1, 2024			
General Fund Balance		6,329,771.00	
Municipal Retirement & Social Security		444,868.00	
Audit		8,289.00	
Liability Insurance		719.00	
Special Reserve Fund		5,889,951.00	
			12,673,598
ESTIMATE OF REVENUE EXPECTED TO BE RECEIVED DURING FISCAL YEAR			
1. Tax Income-Current Levy Receipts*		6,222,700	
2. Other General Fund Income (Fees, Donations, Per Capita Grant, etc.)		569,565	
TOTAL ESTIMATE OF REVENUE			6,792,265
* 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		308,000	
B. Library of Things		7,700	
C. Audio Visual Materials		82,500	
D. Periodicals		38,500	
E. Electronic Resources		566,500	
F. Computer Software		13,200	
G. Electronic Service Providers		187,000	
H. Programming		77,000	
I. Interlibrary Loan		1,100	
J. Newsletter		38,500	
K. Promotion		11,000	
L. Grant Expense		11,000	
M. Rutherford Trust		11,000	
N. Friends Purchases		35,200	
II. PERSONNEL - GENERAL FUND			
A. Librarian Salaries		1,944,938	
B. Non-Librarian Salaries		1,961,471	
C. Custodial Salaries		242,592	
D. Professional Memberships		8,800	
E. Continuing Education Registration		11,000	
F. Travel/Mileage		22,000	
G. Staff Development		27,500	
H. Employee Health Insurance		849,200	

	Budget & Appropriation Ordinance for Fiscal Year 2024-25 (page 3)		
III. OPERATION - GENERAL FUND			
	A. Fees (payroll, bank, credit card)	15,400	
	B. Professional Fees	27,500	
	C. Library Supplies	27,500	
	D. Office Supplies	27,500	
	E. Copiers	30,800	
	F. Printing	1,100	
	G. Postage/Shipping	11,000	
	H. Telephone	22,000	
	I. Equipment/Furnishings/Computers	165,000	
	J. Equipment/Computer/Security System Maintenance	121,000	
	K. Property/Casualty Insurance	0	
	L. Building/Grounds Improvement	38,500	
	M. Building Supplies	44,000	
	N. Building Maintenance	55,000	
	O. Building Maintenance Contracts	132,000	
	P. Grounds Maintenance	44,000	
	Q. Parking Lot Rent	14,300	
	R. Utilities	27,500	
	S. Sales and Use Tax	110	
	T. Library Vehicle Maintenance	3,300	
	TOTAL ESTIMATE OF GENERAL FUND EXPENDITURES		7,263,210
IV.	CONTINGENCY - GENERAL FUND	200,000	200,000
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	500,000	500,000
VI.	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*)	400,000	
	C. Improve and/or Maintain Building & Parking (C, E, H*)	1,000,000	
	* See Resolution 2021/22-207, Amending a Plan & Estimating Costs		4,700,000
VII.	SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND		
	A. Municipal Retirement-Social Security (pursuant to 40 ILCS 5/7-171)		
	1. Municipal Retirement	260,000	
	2. Social Security	250,000	
	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)	80,000	
	TOTAL SPECIAL FUNDS LEVIABLE IN ADDITION TO GENERAL FUND		601,000
	AGGREGATE TOTAL APPROPRIATED		13,264,210
<u>Section 2.</u> 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 TWO HUNDRED SIXTY-FOUR THOUSAND AND TWO HUNDRED AND TEN DOLLARS			
among the several corporate objects and purposes herein above specified for said District purposes for the Fiscal Year 2023-24.			

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, 2024 to June 30, 2025 at the following place and time: Wilmette Public Library, 1242 Wilmette Avenue, Wilmette, Illinois, at 6:30 p.m., on the 20th day of August, 2024. 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, 2024

/s/ Maria DiLorenzo
Secretary

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.