

Wilmette Public Library District
FY2021-22 Levy Ordinance Narrative Overview
Tuesday, November 16, 2021

The Library's annual operating budget is funded primarily (91%) through the collection of property taxes in the District through the annual tax levy. The maximum allowable levy is calculated based on the Equalized Assess Value (EAV) of the District as calculated in the County's agency extensions report for the preceding tax year, and is reduced by the Property Tax Extension Limiting Law (PTELL), the Cook County Tax Cap, and further reduced by the County Clerk's reduction factor. By law, the Library may levy up to an additional 4.99% of over the PTELL reduced levy total on the extension report.

This year, as unanimously recommended by the Board of Trustees at both the October 5, 2021 and November 8, 2021 Finance Committee meetings, and based upon a thorough analysis of fund balances and long range planning (including three separate financial projection tools), the FY2021-22 proposed levy reflects the same total as the prior three levies (2018-19, 2019-20, and 2020-21) for a \$0 increase. The proposed levy figure for the aggregate of all funds is \$5,428,251, which includes a Total General Fund Levy of \$4,884,251, and Special Fund Levy of \$544,000.

The General Fund comprises the annual budgeted expenditures for Patron Materials/Services, Personnel, and Operations.

The Special Funds comprise obligations for Social Security, Retirement Funds (IMRF), Audit expenses, and Liability Insurance (including Worker's Compensation and Unemployment).

The Library does not/cannot levy for Building and Equipment/Special Reserve Fund for capital improvements. This fund is comprised of surplus fund balances transferred from the General Fund at fiscal year-end for the purpose of long range capital maintenance and improvement.

Explaining the Difference between the Budget, Appropriations, and Levy

The Budget and Appropriations ordinance relates to, but differs from the annual budget. The budget is determined by studying past expenditures and estimating annual increases in costs, and is adopted at the outset of the fiscal year. The appropriation, on the other hand, is an expression of how the Library would conceivably and responsibly expend its revenues if all eligible funds became available; essentially if a windfall of all taxes owed were collected and dispersed to the Library in this fiscal year.

The Illinois Local Library Act 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 the current fiscal year. The Library's ordinance must be adopted within the first quarter of the fiscal year, but no later than the fourth Tuesday of September.

At least 30 days before adoption, the tentative budget and appropriation ordinance must be posted at the Library and notice of this 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.

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%. 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 in November, the Library must file a certified copy of the levy ordinance with the County Clerk, on or before the last Tuesday in December.

Tax Levy FAQs

The property tax system can be confusing. There is a voter-approved tax rate that is capped by law to the Consumer Price Index (CPI). There are also the county and township assessors who determine the value of your property, and then there is the tax levy. During the levy process, taxing Districts determine the total amount of revenues needed to fund operations from property taxes, to hold any required Truth-In-Taxation hearings, and to certify levies to the County Clerk. The tax levy is based on the total tax in the District. If new tax sources have become available, a levy may be increased without an existing individual property owner seeing any increase in their tax. To help residents better understand this process, the following FAQs help to explain the process that all local governments must follow.

The following responses to frequently asked questions regarding the levy process are provided to assist in understanding how the levy process works and its importance.

What is a Levy?

The amount of money a Library District requests from the total property tax. A levy increase or decrease does not necessarily mean your taxes are changing.

What is EAV?

EAV refers to the Equalized Assess Value of properties as determined by the local and county assessors, and is used for determining and allocating the extended property taxes.

What is CPI?

The Consumer Price Index (CPI) is an index published by the federal government as a measure of the annual inflationary impact on a District. The CPI factor used for computing the amount of property taxes and related revenue for the District is the rate fixed at the beginning of the tax year (not the end of the tax year). Due to the Property Tax Extension Limitation Law (or PTELL, aka "Tax Cap" legislation), the CPI percentage increase cannot exceed 5% in any year.

What is New Property?

New Property is property within the District boundaries that has been newly developed and initially assessed during the tax year. New property may cause a levy to increase from the previous year.

What is an Extension?

The total extension is the product of the District's EAV multiplied by a calculated tax rate and is equal to the total property tax billings on the District's behalf. The County Clerk calculates the tax rate needed to raise the revenue (Levy) certified by each District in the County.

What is the [Truth in Taxation Act](#)?

Legislation that provides procedures for Public Notice and Public Hearings on Tax Levy Increase requests greater than 105% of the prior year's extension.

What is the [Property Tax Extension Limitation Law](#)?

The Property Tax Extension Limitation Law (PTELL), commonly referred to as the "tax cap," limits the increase in property Tax Extensions to 5% or the Consumer Price Index (CPI), whichever is less, not counting new construction or Bond & Interest Obligations.

Do most Districts levy for more than expected in their initial request?

Yes. In the Greater Chicago Suburban area for the same reason stated above; Districts do not know the "New Rate," "New Construction EAV," or "Total EAV" at the time they must approve the levy.

Will my taxes go up by the same percentage that the levy increases (if any)?

No. Without consideration of exemptions, changes in EAV, property tax for existing taxpayers would increase by the CPI for the year.



PMA[™]
SECURITIES

Wilmette Public Library District

Introduction to PMA Financial Projection Analysis (2021 Levy Unchanged)

Andrew Kim

Director, Public Finance
PMA Securities

July 20, 2021

(Revised October 28, 2021)



Financial Projection Model (2021 Levy Unchanged)



Levy Data*: 2021 Levy Unchanged

Fiscal Year End (Jun-30)	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
LEVY YEAR	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
EAV INFORMATION								
Equalized Assessed Value	\$ 1,922,332,036	\$ 1,961,313,130	\$ 1,900,968,654	\$ 2,062,021,187	\$ 2,066,495,782	\$ 2,087,160,740	\$ 2,310,876,814	\$ 2,348,985,582
Limiting Rate	0.316	0.302	0.295	0.272	0.279	0.268	0.253	0.255
New Property (Including TIF Expiration in Actual Data) (1) (2)	\$ 17,620,773	\$ 16,346,339	\$ 25,001,781	\$ 13,081,539	\$ 11,742,047	\$ -	\$ 15,000,000	\$ 15,000,000
New Property (TIF Expiration) - Projection Only (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reassessment Rates	23.66%	1.18%	-4.35%	7.78%	-0.35%	1.00%	10.00%	1.00%
CPI (4)	0.70%	2.10%	2.10%	1.90%	2.30%	0.00%	4.00%	1.50%
LEVY INFORMATION (Capped)								
Corporate	\$ 5,613,979	\$ 5,473,629	\$ 5,145,212	\$ 5,030,779	\$ 5,030,779	\$ 5,031,989	\$ 5,267,460	\$ 5,380,832
IMRF	247,200	247,200	247,200	283,250	283,250	279,555	292,637	298,935
Social Security	164,800	154,500	154,500	231,750	231,750	234,826	245,815	251,106
Auditing	9,270	9,038	9,038	10,300	10,300	8,387	8,779	8,968
Liability Insurance	36,050	35,149	35,149	35,020	35,020	36,342	38,043	38,862
TOTAL CAPPED EXTENSION (By Fund)	\$ 6,071,299	\$ 5,919,516	\$ 5,591,099	\$ 5,591,099	\$ 5,591,099	\$ 5,591,099	\$ 5,852,733	\$ 5,978,703
LEVY INFORMATION (Non-Capped)								
Referendum Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-CAPPED EXTENSION (By Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXTENSION BY FUND	\$ 6,071,299	\$ 5,919,516	\$ 5,591,099	\$ 5,591,099	\$ 5,591,099	\$ 5,591,099	\$ 5,852,733	\$ 5,978,703
TOTAL EXTENSION (per Agency Report)	\$ 6,074,569	\$ 5,923,166	\$ 5,607,858	\$ 5,608,698	\$ 5,600,204	\$ 5,591,099	\$ 5,852,733	\$ 5,978,703

Footnotes:

- (1) LY 2020 EAV and New Property has not yet been determined and is subject to change once released from Cook County
- (2) The past four years of New Property have averaged slightly more than \$18,000,000 per year
- (3) The Village of Wilmette does not have any Tax Increment Financing (TIF) districts
- (4) Projected CPI for LY 2022 reflects CY 2021 CPI through May 30, 2021

****All projected data is preliminary and subject to change***



Levy Data*: 2021 Levy Unchanged (cont.'d)

Fiscal Year End (Jun-30)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
LEVY YEAR	2024	2025	2026	2027	2028	2029	2030
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
EAV INFORMATION							
Equalized Assessed Value	\$ 2,387,475,438	\$ 2,641,222,982	\$ 2,682,635,211	\$ 2,724,461,563	\$ 3,011,907,720	\$ 3,057,026,797	\$ 3,102,597,065
Limiting Rate	0.256	0.236	0.237	0.238	0.220	0.221	0.222
New Property (Including TIF Expiration in Actual Data) (1) (2)	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
New Property (TIF Expiration) - Projection Only (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reassessment Rates	1.00%	10.00%	1.00%	1.00%	10.00%	1.00%	1.00%
CPI (4)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
LEVY INFORMATION (Capped)							
Corporate	\$ 5,496,076	\$ 5,610,379	\$ 5,726,555	\$ 5,844,632	\$ 5,961,994	\$ 6,081,263	\$ 6,202,468
IMRF	305,338	311,688	318,142	324,702	331,222	337,848	344,582
Social Security	256,484	261,818	267,239	272,749	278,226	283,792	289,449
Auditing	9,160	9,351	9,544	9,741	9,937	10,135	10,337
Liability Insurance	39,694	40,519	41,358	42,211	43,059	43,920	44,796
TOTAL CAPPED EXTENSION (By Fund)	\$ 6,106,751	\$ 6,233,755	\$ 6,362,839	\$ 6,494,035	\$ 6,624,437	\$ 6,756,958	\$ 6,891,631
LEVY INFORMATION (Non-Capped)							
Referendum Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-CAPPED EXTENSION (By Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXTENSION BY FUND	\$ 6,106,751	\$ 6,233,755	\$ 6,362,839	\$ 6,494,035	\$ 6,624,437	\$ 6,756,958	\$ 6,891,631
TOTAL EXTENSION (per Agency Report)	\$ 6,106,751	\$ 6,233,755	\$ 6,362,839	\$ 6,494,035	\$ 6,624,437	\$ 6,756,958	\$ 6,891,631

**All projected data is preliminary and subject to change*



Levy Data*: 2021 Levy Unchanged (cont.'d)

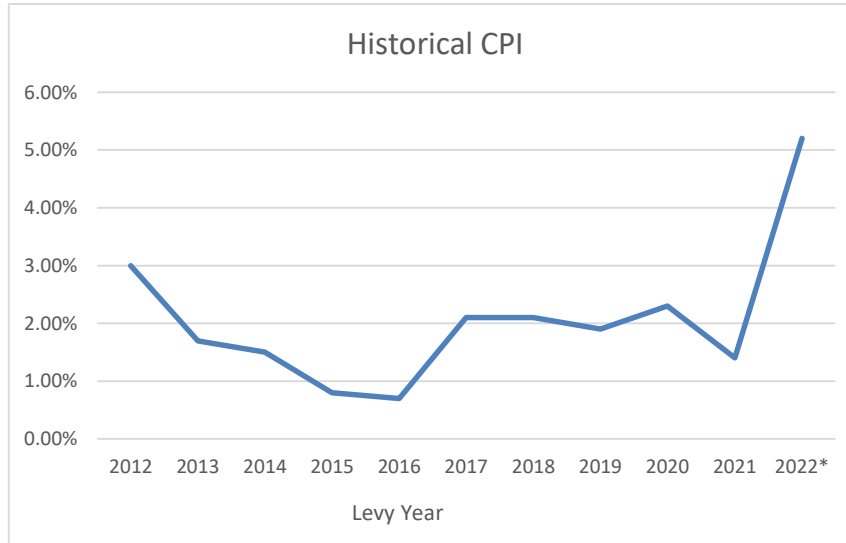
Fiscal Year End (Jun-30)	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
LEVY YEAR	2031	2032	2033	2034	2035	2036	2037	2038
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
EAV INFORMATION								
Equalized Assessed Value	\$ 3,427,856,771	\$ 3,477,135,339	\$ 3,526,906,693	\$ 3,894,597,362	\$ 3,948,543,335	\$ 4,003,028,769	\$ 4,418,331,646	\$ 4,477,514,962
Limiting Rate	0.205	0.206	0.207	0.191	0.192	0.193	0.178	0.179
New Property (Including TIF Expiration in Actual Data) (1) (2)	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
New Property (TIF Expiration) - Projection Only (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reassessment Rates	10.00%	1.00%	1.00%	10.00%	1.00%	1.00%	10.00%	1.00%
CPI (4)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
LEVY INFORMATION (Capped)								
Corporate	\$ 6,323,175	\$ 6,445,829	\$ 6,570,461	\$ 6,694,803	\$ 6,821,137	\$ 6,949,495	\$ 7,077,766	\$ 7,208,081
IMRF	351,287	358,102	365,026	371,933	378,952	386,083	393,209	400,449
Social Security	295,081	300,805	306,622	312,424	318,320	324,310	330,296	336,377
Auditing	10,539	10,743	10,951	11,158	11,369	11,582	11,796	12,013
Liability Insurance	45,667	46,553	47,453	48,351	49,264	50,191	51,117	52,058
TOTAL CAPPED EXTENSION (By Fund)	\$ 7,025,750	\$ 7,162,032	\$ 7,300,512	\$ 7,438,670	\$ 7,579,042	\$ 7,721,662	\$ 7,864,185	\$ 8,008,978
LEVY INFORMATION (Non-Capped)								
Referendum Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-CAPPED EXTENSION (By Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXTENSION BY FUND	\$ 7,025,750	\$ 7,162,032	\$ 7,300,512	\$ 7,438,670	\$ 7,579,042	\$ 7,721,662	\$ 7,864,185	\$ 8,008,978
TOTAL EXTENSION (per Agency Report)	\$ 7,025,750	\$ 7,162,032	\$ 7,300,512	\$ 7,438,670	\$ 7,579,042	\$ 7,721,662	\$ 7,864,185	\$ 8,008,978

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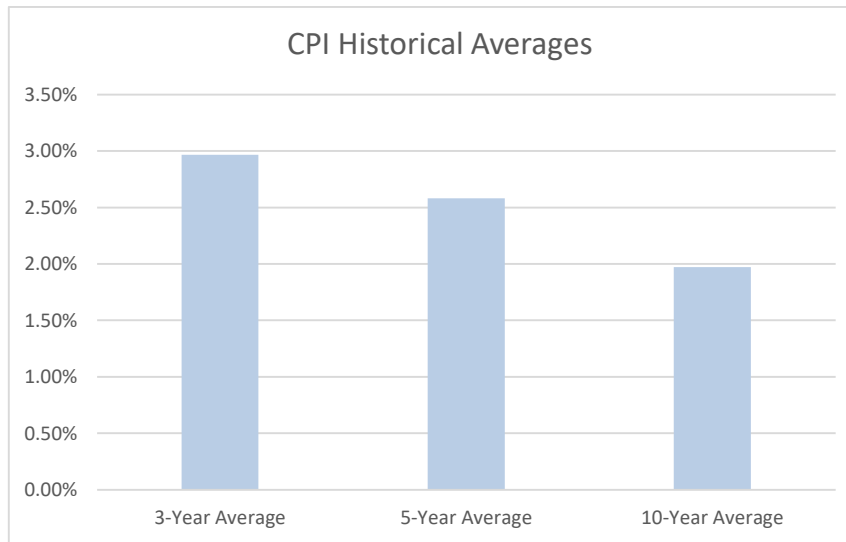


Historical CPI (Past 10 Years)

Levy Year	CPI
2012	3.00%
2013	1.70%
2014	1.50%
2015	0.80%
2016	0.70%
2017	2.10%
2018	2.10%
2019	1.90%
2020	2.30%
2021	1.40%
2022*	5.20%



	CPI
3-Year Average:	2.97%
5-Year Average:	2.58%
10-Year Average:	1.97%



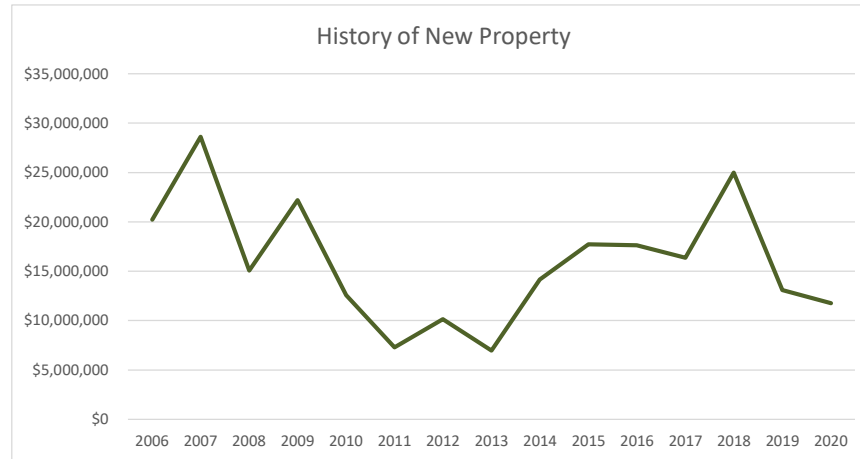
*CPI for LY 2022 includes data through September 30, 2021

Source: US Bureau of Labor Statistics - <https://www.usinflationcalculator.com/inflation/consumer-price-index-and-annual-percent-changes-from-1913-to-2008/>

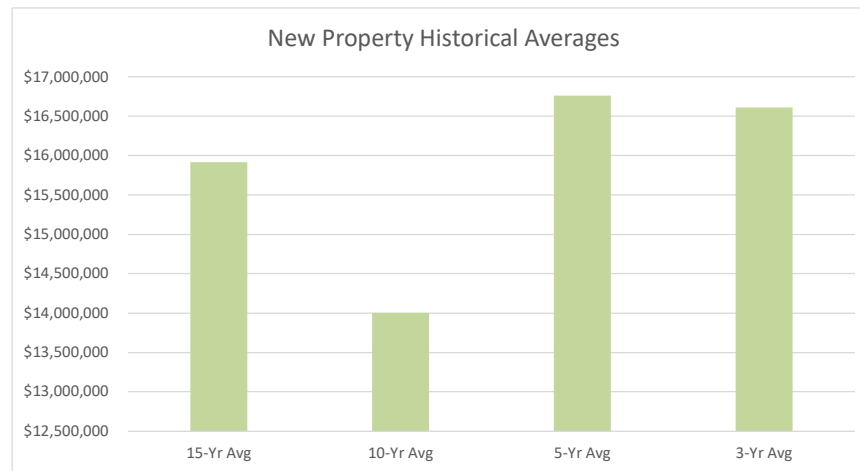


History of New Property (Since Tax Year 2006)

Tax Year	New Property Amount
2006	\$20,225,793
2007	28,627,506
2008	15,064,058
2009	22,207,562
2010	12,594,890
2011	7,272,767
2012	10,131,078
2013	6,958,808
2014	14,135,217
2015	17,736,132
2016	17,620,773
2017	16,346,339
2018	25,001,781
2019	13,081,539
2020	11,742,047



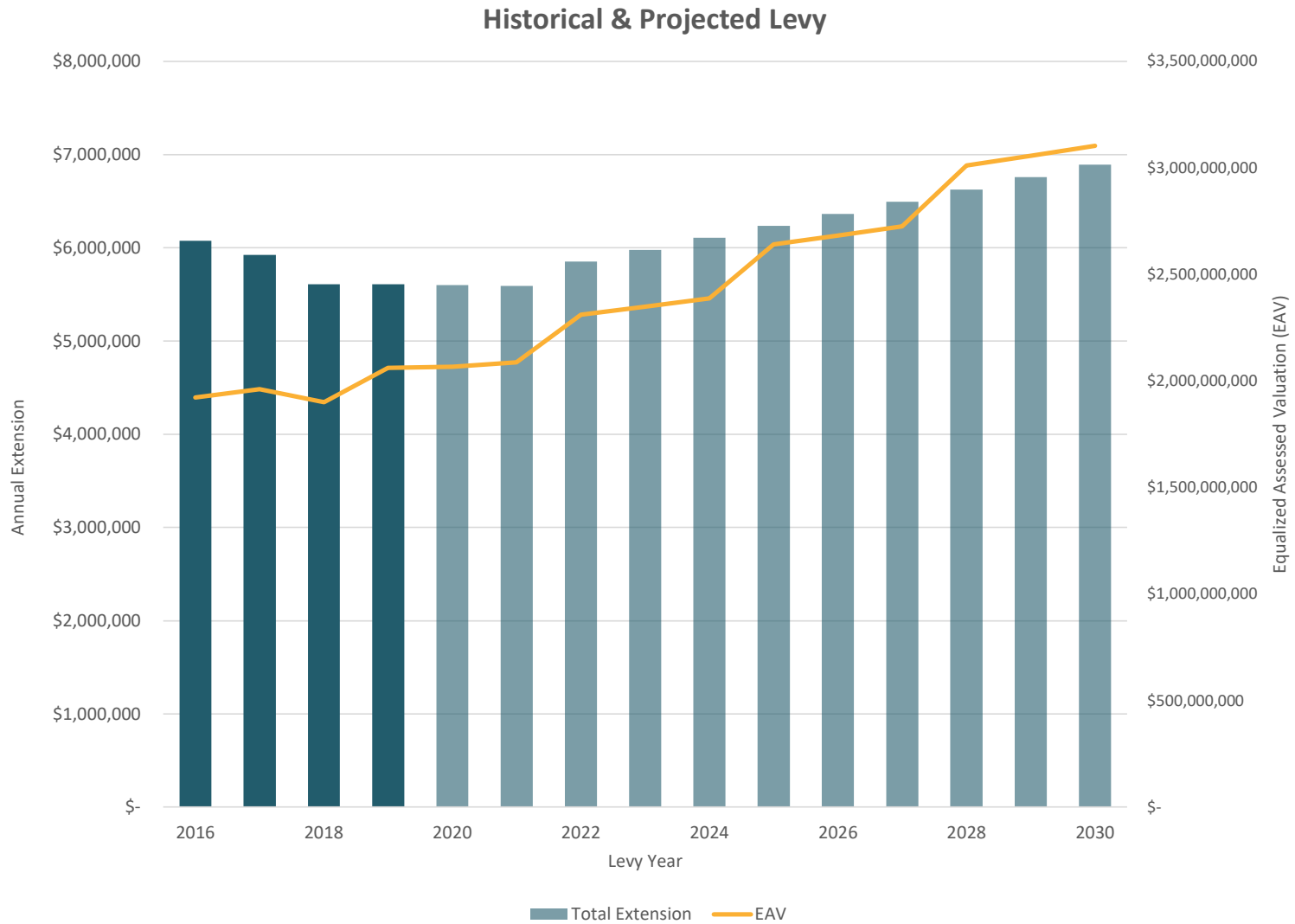
	New Property Amount
15-Yr Avg:	\$15,916,419
10-Yr Avg:	\$14,002,648
5-Yr Avg:	\$16,758,496
3-Yr Avg:	\$16,608,456



Source: Cook County



Levy Data* Graph



****All projected data is preliminary and subject to change***



General Fund*

Property Tax Collection Rate (1)	98.50%	98.50%	98.50%	98.50%
Revenues - Non-Property Tax	2.00%	2.00%	2.00%	2.00%
Estimated Investment Earnings	N/A	0.08%	0.08%	0.08%
Expenditures - Personnel Services (Salaries)	2.50%	2.50%	2.50%	2.50%
Expenditures - Personnel Services (Non Salaries)	1.50%	1.50%	1.50%	1.50%
Expenditures - Personnel Services (Insurance)	2.00%	2.00%	2.00%	2.00%
Expenditures - Patron M/S	1.50%	1.50%	1.50%	1.50%
Expenditures - Operations	1.50%	1.50%	1.50%	1.50%

Fiscal Year End (Jun-30)	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 (2) Proj. Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
REVENUE								
Property Taxes	\$ 5,531,148	\$ 5,265,528	\$ 4,867,129	\$ 4,950,411	\$ 4,955,317	\$ 4,957,165	\$ 5,316,014	\$ 5,361,539
Replacement Taxes	46,768	50,595	55,382	70,246	71,651	73,084	74,546	76,036
Grants	21,031	33,859	50,255	50,104	51,106	52,128	53,170	54,234
Investment Income (3)	91,284	163,475	225,921	119,643	25,000	6,036	5,345	5,251
Kenilworth Library Services Contract	185,516	198,452	202,092	167,957	171,316	174,742	178,237	181,802
Fines and Fees	66,786	49,067	36,599	9,126	9,309	9,495	9,685	9,878
Friends Donations	43,939	27,443	24,790	39,572	40,363	41,171	41,994	42,834
Miscellaneous	59,611	40,989	22,068	2,526	2,576	2,628	2,681	2,734
TOTAL REVENUE	\$ 6,046,083	\$ 5,829,408	\$ 5,484,236	\$ 5,409,585	\$ 5,326,638	\$ 5,316,449	\$ 5,681,672	\$ 5,734,309
EXPENDITURES								
Culture and Recreation								
Personnel Services (Salaries)	\$ 2,683,946	\$ 2,990,134	\$ 3,082,030	\$ 2,868,222	\$ 2,939,927	\$ 3,013,425	\$ 3,088,761	\$ 3,165,980
Personnel Services (Non Salaries)	53,873	47,135	24,181	32,339	32,824	33,317	33,817	34,324
Personnel Services (Insurance)	508,075	593,138	623,176	640,759	653,574	666,646	679,979	693,578
Patron Materials/Services	1,033,506	1,087,384	1,005,417	1,265,208	1,284,187	1,303,449	1,323,001	1,342,846
Operations (4)	570,167	605,216	511,519	644,295	653,959	663,769	673,725	683,831
TOTAL EXPENDITURES	\$ 4,849,567	\$ 5,323,007	\$ 5,246,323	\$ 5,450,823	\$ 5,564,472	\$ 5,680,606	\$ 5,799,282	\$ 5,920,559
REVENUE OVER (UNDER) EXPENDITURES	\$ 1,196,516	\$ 506,401	\$ 237,913	\$ (41,238)	\$ (237,833)	\$ (364,157)	\$ (117,611)	\$ (186,250)
OTHER SOURCES/(USES) OF FUNDS								
Transfers to Special Reserve Fund	\$ (350,000)	\$ (300,000)	\$ -	\$ -	\$ (1,800,000)	\$ (500,000)	\$ -	\$ -
Transfers in from Nonmajor Gov'tal Funds	-	-	38,091	-	-	-	-	-
Contribution to Renovation Project	-	-	-	-	-	-	-	-
TOTAL OTHER SOURCE/(USES) OF FUNDS	\$ (350,000)	\$ (300,000)	\$ 38,091	\$ -	\$ (1,800,000)	\$ (500,000)	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 846,516	\$ 206,401	\$ 276,004	\$ (41,238)	\$ (2,037,833)	\$ (864,157)	\$ (117,611)	\$ (186,250)
ENDING FUND BALANCE	\$ 9,141,764	\$ 9,348,165	\$ 9,624,169	\$ 9,582,931	\$ 7,545,098	\$ 6,680,941	\$ 6,563,330	\$ 6,377,080
Fund Balance as a Percent of Annual Expenditures	188.51%	175.62%	183.45%	175.81%	135.59%	117.61%	113.17%	107.71%

Footnotes:

- (1) Past four full years of property tax collections averaged 98.84%, per District's FYE 2020 Annual Financial Report
- (2) All FYE 2021 numbers are unaudited numbers provided by the District
- (3) Investment income for FYE 2022 is provided by the District and reflects expected return from current investments
- (4) FYE 2019 Audit records \$538,691 in renovation expenditures to Operations in the GF; this model allocates that expense to the Special Reserve Fund

***All projected data is preliminary and subject to change**



General Fund* (cont.'d)

Property Tax Collection Rate (1)	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%
Revenues - Non-Property Tax	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Estimated Investment Earnings	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Expenditures - Personnel Services (Salaries)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Expenditures - Personnel Services (Non Salaries)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Expenditures - Personnel Services (Insurance)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditures - Patron M/S	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Expenditures - Operations	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Fiscal Year End (Jun-30)	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
REVENUE							
Property Taxes	\$ 5,476,067	\$ 5,588,147	\$ 5,703,595	\$ 5,820,931	\$ 5,936,144	\$ 6,054,658	\$ 6,175,094
Replacement Taxes	77,557	79,108	80,690	82,304	83,950	85,629	87,342
Grants	55,318	56,425	57,553	58,704	59,878	61,076	62,297
Investment Income (3)	5,102	4,951	4,794	4,633	4,465	4,288	4,101
Kenilworth Library Services Contract	185,438	189,147	192,930	196,788	200,724	204,739	208,833
Fines and Fees	10,076	10,277	10,483	10,693	10,907	11,125	11,347
Friends Donations	43,691	44,565	45,456	46,365	47,292	48,238	49,203
Miscellaneous	2,789	2,845	2,902	2,960	3,019	3,079	3,141
TOTAL REVENUE	\$ 5,856,038	\$ 5,975,465	\$ 6,098,403	\$ 6,223,377	\$ 6,346,380	\$ 6,472,831	\$ 6,601,359
EXPENDITURES							
Culture and Recreation							
Personnel Services (Salaries)	\$ 3,245,130	\$ 3,326,258	\$ 3,409,414	\$ 3,494,650	\$ 3,582,016	\$ 3,671,566	\$ 3,763,355
Personnel Services (Non Salaries)	34,839	35,361	35,892	36,430	36,976	37,531	38,094
Personnel Services (Insurance)	707,450	721,599	736,031	750,751	765,766	781,082	796,703
Patron Materials/Services	1,362,989	1,383,434	1,404,185	1,425,248	1,446,627	1,468,326	1,490,351
Operations (4)	694,089	704,500	715,067	725,793	736,680	747,730	758,946
TOTAL EXPENDITURES	\$ 6,044,495	\$ 6,171,151	\$ 6,300,589	\$ 6,432,872	\$ 6,568,066	\$ 6,706,236	\$ 6,847,450
REVENUE OVER (UNDER) EXPENDITURES	\$ (188,457)	\$ (195,686)	\$ (202,186)	\$ (209,495)	\$ (221,686)	\$ (233,404)	\$ (246,091)
OTHER SOURCES/(USES) OF FUNDS							
Transfers to Special Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Nonmajor Gov'tal Funds	-	-	-	-	-	-	-
Contribution to Renovation Project	-	-	-	-	-	-	-
TOTAL OTHER SOURCE/(USES) OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (188,457)	\$ (195,686)	\$ (202,186)	\$ (209,495)	\$ (221,686)	\$ (233,404)	\$ (246,091)
ENDING FUND BALANCE	\$ 6,188,623	\$ 5,992,936	\$ 5,790,750	\$ 5,581,256	\$ 5,359,570	\$ 5,126,165	\$ 4,880,074
Fund Balance as a Percent of Annual Expenditures	102.38%	97.11%	91.91%	86.76%	81.60%	76.44%	71.27%

***All projected data is preliminary and subject to change**



General Fund* (cont.'d)

Property Tax Collection Rate (1)	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%
Revenues - Non-Property Tax	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Estimated Investment Earnings	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Expenditures - Personnel Services (Salaries)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Expenditures - Personnel Services (Non Salaries)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Expenditures - Personnel Services (Insurance)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditures - Patron M/S	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Expenditures - Operations	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

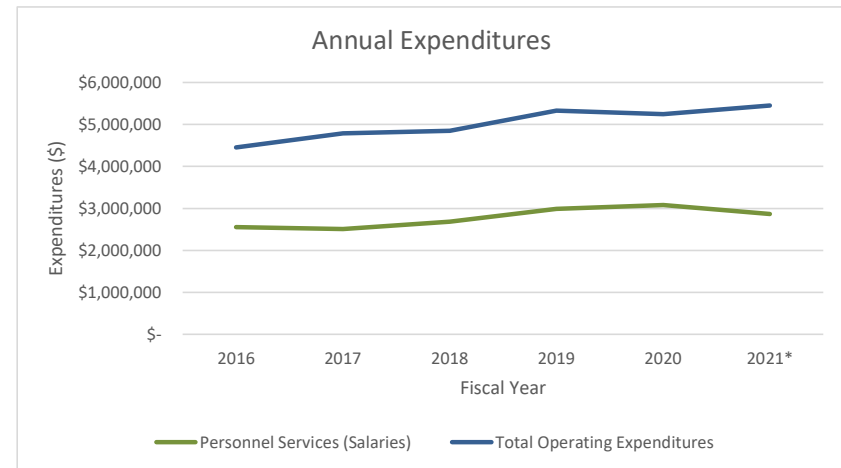
Fiscal Year End (Jun-30)	FY 2033 Projected	FY 2034 Projected	FY 2035 Projected	FY 2036 Projected	FY 2037 Projected	FY 2038 Projected	FY 2039 Projected	FY 2040 Projected
REVENUE								
Property Taxes	\$ 6,293,720	\$ 6,415,590	\$ 6,539,423	\$ 6,661,743	\$ 6,787,262	\$ 6,914,791	\$ 7,041,091	\$ 7,170,557
Replacement Taxes	89,089	90,871	92,688	94,542	96,433	98,361	100,328	102,335
Grants	63,543	64,814	66,111	67,433	68,781	70,157	71,560	72,991
Investment Income (3)	3,904	3,693	3,469	3,229	2,971	2,695	2,399	2,080
Kenilworth Library Services Contract	213,010	217,270	221,616	226,048	230,569	235,180	239,884	244,682
Fines and Fees	11,574	11,806	12,042	12,283	12,528	12,779	13,034	13,295
Friends Donations	50,187	51,191	52,214	53,259	54,324	55,410	56,519	57,649
Miscellaneous	3,204	3,268	3,333	3,400	3,468	3,537	3,608	3,680
TOTAL REVENUE	\$ 6,728,231	\$ 6,858,502	\$ 6,990,895	\$ 7,121,936	\$ 7,256,336	\$ 7,392,911	\$ 7,528,423	\$ 7,667,269
EXPENDITURES								
Culture and Recreation								
Personnel Services (Salaries)	\$ 3,857,439	\$ 3,953,875	\$ 4,052,722	\$ 4,154,040	\$ 4,257,891	\$ 4,364,338	\$ 4,473,447	\$ 4,585,283
Personnel Services (Non Salaries)	38,666	39,245	39,834	40,432	41,038	41,654	42,279	42,913
Personnel Services (Insurance)	812,637	828,890	845,468	862,377	879,625	897,217	915,162	933,465
Patron Materials/Services	1,512,706	1,535,397	1,558,428	1,581,804	1,605,531	1,629,614	1,654,058	1,678,869
Operations (4)	770,331	781,886	793,614	805,518	817,601	829,865	842,313	854,948
TOTAL EXPENDITURES	\$ 6,991,779	\$ 7,139,293	\$ 7,290,066	\$ 7,444,171	\$ 7,601,686	\$ 7,762,689	\$ 7,927,258	\$ 8,095,477
REVENUE OVER (UNDER) EXPENDITURES	\$ (263,548)	\$ (280,791)	\$ (299,171)	\$ (322,236)	\$ (345,350)	\$ (369,778)	\$ (398,835)	\$ (428,208)
OTHER SOURCES/(USES) OF FUNDS								
Transfers to Special Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Nonmajor Gov'tal Funds	-	-	-	-	-	-	-	-
Contribution to Renovation Project	-	-	-	-	-	-	-	-
TOTAL OTHER SOURCE/(USES) OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (263,548)	\$ (280,791)	\$ (299,171)	\$ (322,236)	\$ (345,350)	\$ (369,778)	\$ (398,835)	\$ (428,208)
ENDING FUND BALANCE	\$ 4,616,526	\$ 4,335,735	\$ 4,036,565	\$ 3,714,329	\$ 3,368,979	\$ 2,999,201	\$ 2,600,367	\$ 2,172,158
Fund Balance as a Percent of Annual Expenditures	66.03%	60.73%	55.37%	49.90%	44.32%	38.64%	32.80%	26.83%

***All projected data is preliminary and subject to change**

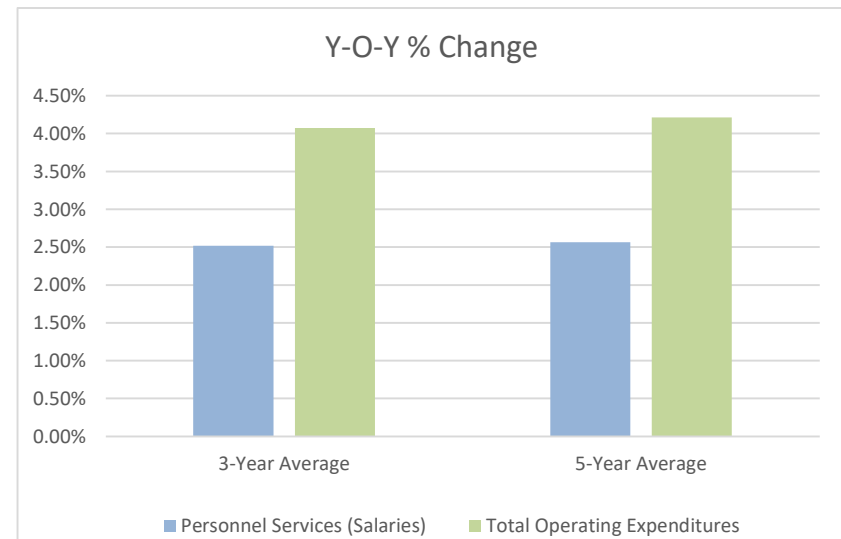


Historical Operating Expenditures (Past 5 Years)

FY Ending 30-Jun	Personnel		Total	
	Services (Salaries)	% Change Y-O-Y	Operating Expenditures	% Change Y-O-Y
2016	\$2,551,959	N/A	\$ 4,452,029	N/A
2017	2,511,077	-1.60%	4,789,259	7.57%
2018	2,683,946	6.88%	4,849,567	1.26%
2019	2,990,134	11.41%	5,323,007	9.76%
2020	3,082,030	3.07%	5,246,323	-1.44%
2021*	2,868,222	-6.94%	5,450,823	3.90%



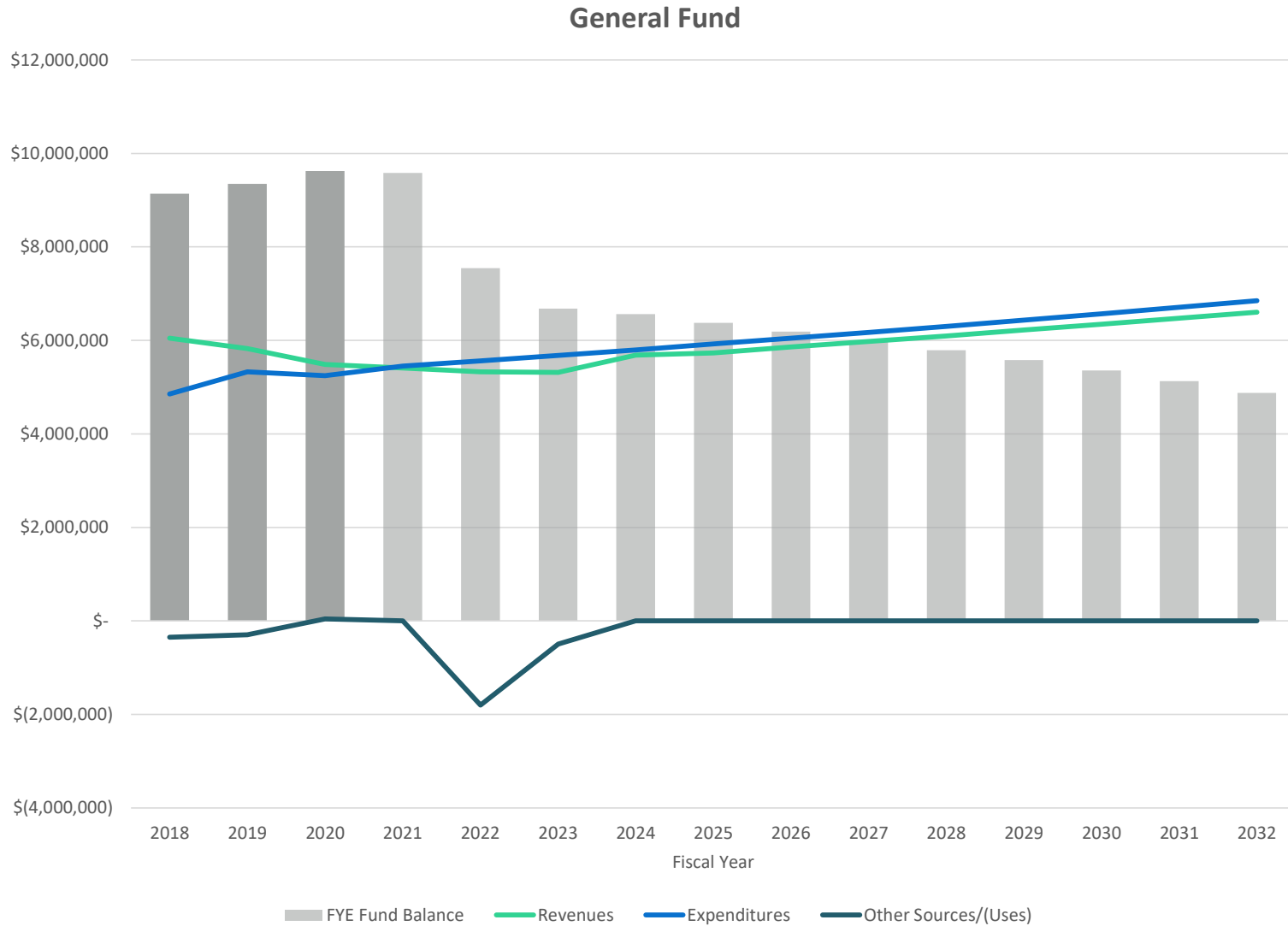
	Personnel		Total	
	Services (Salaries)	% Change Y-O-Y	Operating Expenditures	% Change Y-O-Y
3-Year Average	\$2,980,129	2.51%	\$ 5,340,051	4.07%
5-Year Average	2,827,082	2.57%	5,131,796	4.21%



*FYE 2021 results are preliminary only and subject to change



General Fund* Graph



****All projected data is preliminary and subject to change***



Special Reserve Fund*

Estimated Investment Earnings	1.00%	N/A	0.08%	0.08%	0.08%
Expenditures - Capital Outlay		N/A	N/A	N/A	N/A

Fiscal Year End (Jun-30)	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Proj. Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
REVENUE								
Investment Income (1)	\$ 60,226	\$ 111,272	\$ 120,723	\$ 54,365	\$ 15,000	\$ 4,247	\$ 4,512	\$ 2,116
TOTAL REVENUE	\$ 60,226	\$ 111,272	\$ 120,723	\$ 54,365	\$ 15,000	\$ 4,247	\$ 4,512	\$ 2,116
EXPENDITURES								
Capital Outlay (2) (3) (4) (5) (6)	\$ 122,141	\$ 581,040	\$ 300,470	\$ 505,000	\$ 1,492,000	\$ 172,615	\$ 3,000,000	\$ 4,714
TOTAL EXPENDITURES	\$ 122,141	\$ 581,040	\$ 300,470	\$ 505,000	\$ 1,492,000	\$ 172,615	\$ 3,000,000	\$ 4,714
OTHER FINANCING SOURCE / (USES)								
Transfers In/(Out)	\$ 350,000	\$ 300,000	\$ -	\$ -	\$ 1,800,000	\$ 500,000	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES / (USES)	\$ 350,000	\$ 300,000	\$ -	\$ -	\$ 1,800,000	\$ 500,000	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	\$ 288,085	\$ (169,768)	\$ (179,747)	\$ (450,635)	\$ 323,000	\$ 331,632	\$ (2,995,488)	\$ (2,598)
ENDING FUND BALANCE	\$ 5,785,982	\$ 5,616,214	\$ 5,436,467	\$ 4,985,832	\$ 5,308,832	\$ 5,640,464	\$ 2,644,976	\$ 2,642,378

Footnotes:

- (1) Investment income for FYE 2022 provided by the District and reflects expected return from current investments
- (2) FYE 2019 Capital Outlay includes \$538,691 that was allocated to the GF in the Audit, but included in SRF for the model
- (3) FYE 2021 Capital Outlay projected based on YTD actual through May 31, 2021
- (4) FYE 2022 Capital Outlay as provided by the District
- (5) FYE 2023 through 2032 based on estimated expenditures as determined by Engberg Andersen capital reserve study
- (6) FYE 2024 Capital Outlay includes anticipated \$3,000,000 expense for Renovation Project that is not included in Engberg Andersen capital reserve study

***All projected data is preliminary and subject to change**



Special Reserve Fund* (cont.'d)

Estimated Investment Earnings	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Expenditures - Capital Outlay	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Fiscal Year End (Jun-30)	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
REVENUE							
Investment Income (1)	\$ 2,114	\$ 1,942	\$ 1,874	\$ 834	\$ 835	\$ 814	\$ 717
TOTAL REVENUE	\$ 2,114	\$ 1,942	\$ 1,874	\$ 834	\$ 835	\$ 814	\$ 717
EXPENDITURES							
Capital Outlay (2) (3) (4) (5) (6)	\$ 217,364	\$ 86,829	\$ 1,301,437	\$ -	\$ 27,400	\$ 121,401	\$ 861,686
TOTAL EXPENDITURES	\$ 217,364	\$ 86,829	\$ 1,301,437	\$ -	\$ 27,400	\$ 121,401	\$ 861,686
OTHER FINANCING SOURCE / (USES)							
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES / (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	\$ (215,250)	\$ (84,887)	\$ (1,299,563)	\$ 834	\$ (26,565)	\$ (120,587)	\$ (860,969)
ENDING FUND BALANCE	\$ 2,427,128	\$ 2,342,241	\$ 1,042,677	\$ 1,043,512	\$ 1,016,946	\$ 896,359	\$ 35,390

**All projected data is preliminary and subject to change*



Special Reserve Fund* (cont.'d)

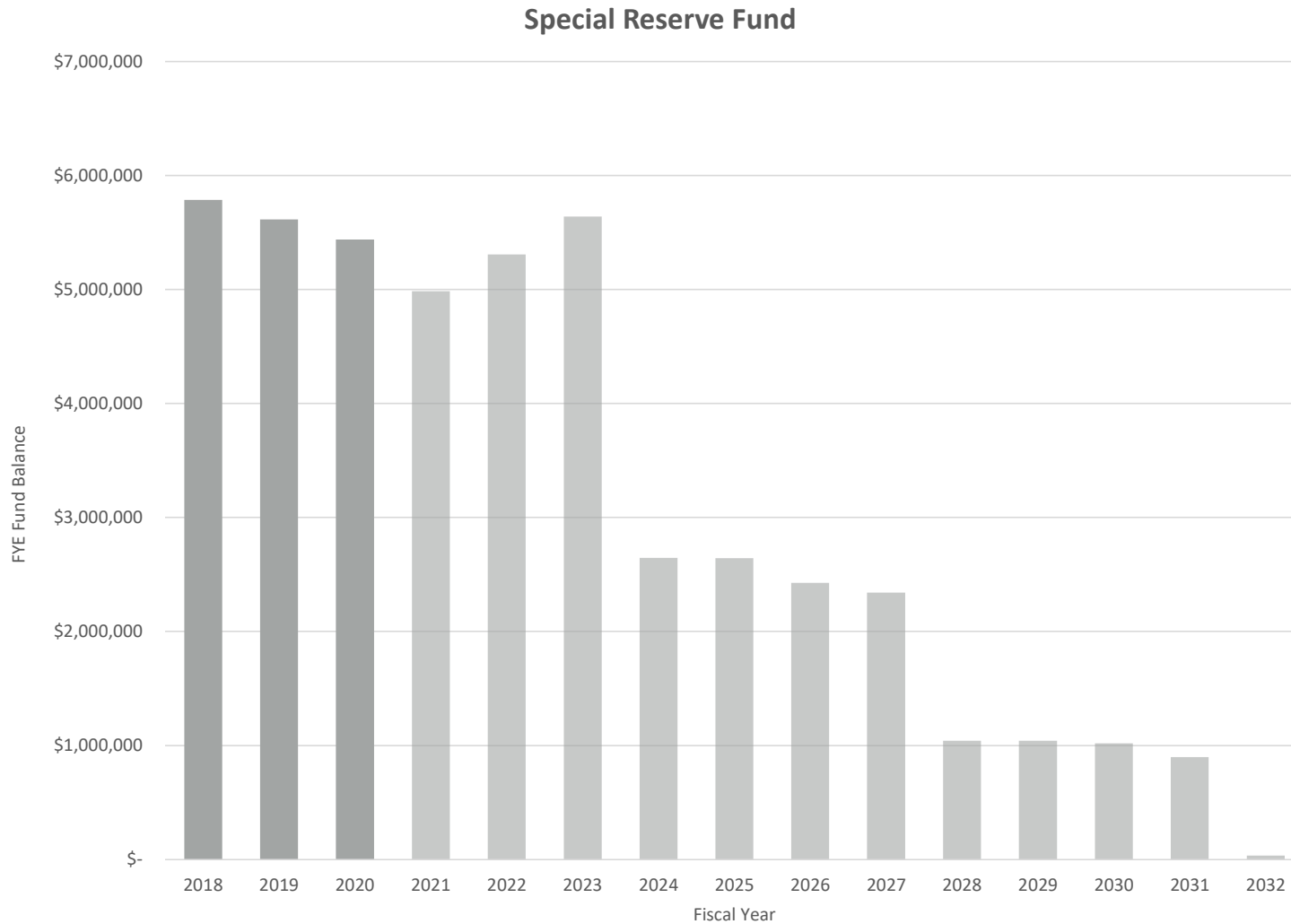
Estimated Investment Earnings	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Expenditures - Capital Outlay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Fiscal Year End (Jun-30)	FY 2033 Projected	FY 2034 Projected	FY 2035 Projected	FY 2036 Projected	FY 2037 Projected	FY 2038 Projected	FY 2039 Projected	FY 2040 Projected
REVENUE								
Investment Income (1)	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES								
Capital Outlay (2) (3) (4) (5) (6)	\$ 71,288	\$ 872,584	\$ 680,665	\$ -	\$ 522,088	\$ 272,823	\$ -	\$ 438,377
TOTAL EXPENDITURES	<u>\$ 71,288</u>	<u>\$ 872,584</u>	<u>\$ 680,665</u>	<u>\$ -</u>	<u>\$ 522,088</u>	<u>\$ 272,823</u>	<u>\$ -</u>	<u>\$ 438,377</u>
OTHER FINANCING SOURCE / (USES)								
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES / (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE OVER (UNDER) EXPENDITURES	\$ (71,260)	\$ (872,584)	\$ (680,665)	\$ -	\$ (522,088)	\$ (272,823)	\$ -	\$ (438,377)
ENDING FUND BALANCE	\$ (35,870)	\$ (908,454)	\$ (1,589,119)	\$ (1,589,119)	\$ (2,111,207)	\$ (2,384,030)	\$ (2,384,030)	\$ (2,822,407)

****All projected data is preliminary and subject to change***



Special Reserve Fund* Graph



****All projected data is preliminary and subject to change***



Sensitivity Analysis*

Sensitivity Analysis (1)

		<u>Change</u>	<u>Impact</u>
Revenues	CPI	0.10%	\$ 5,747
	New Property	\$1,000,000	\$ 2,569
Expenditures	Growth Assumption	0.10%	\$ 5,409

Footnotes:

(1) Only considers impact to General Fund

****Preliminary and subject to change***



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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	5,591,099
increase/decrease in tax levy	1.5%	0.7%	0.0%	-2.5%	-5.5%	0.0%	0.0%	0.0%

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>

Wilmette Property Tax Breakdown

Wilmette Public Library Analysis

	2018 Rate	2018 %	2019 Rate	2019 %	2020 Rate	2020 %	Net Tax Bill	2018 2020 Library Portion	2019 2020 Library Portion	2020 2020 Library Portion
MISCELLANEOUS TAXES										
North Shore Mosq Abate. Dist Northfield	0.01	0.12%	0.009	0.12%	0.009	0.11%	\$ 10,000	\$ 361	\$ 348	\$ 342
Metro Water Reclamation Dist of Chicago	0.396	4.85%	0.389	4.97%	0.378	4.77%	\$ 15,000	\$ 541	\$ 522	\$ 513
Wilmette Public Library	0.295	3.61%	0.272	3.48%	0.271	3.42%				
Wilmette Park District	0.445	5.44%	0.415	5.30%	0.380	4.79%	\$ 20,000	\$ 722	\$ 695	\$ 684
Miscellaneous Taxes Total	1.146	14.02%	1.085	13.87%	1.038	13.09%	\$ 25,000	\$ 902	\$ 869	\$ 855
SCHOOL TAXES										
Oakton College Dist Skokie Des Plaines	0.246	3.01%	0.221	2.83%	0.227	2.86%	\$ 30,000	\$ 1,083	\$ 1,043	\$ 1,025
New Trier High School 203 (Winnetka)	2.111	25.83%	2.028	25.92%	2.085	26.30%	\$ 40,000	\$ 1,444	\$ 1,391	\$ 1,367
Wilmette Public School District 39	3.081	37.70%	2.939	37.57%	3.023	38.13%	\$ 50,000	\$ 1,805	\$ 1,738	\$ 1,709
School Taxes Total	5.438	66.54%	5.188	66.32%	5.335	67.29%	\$ 60,000	\$ 2,166	\$ 2,086	\$ 2,051
MUNICIPALITY/TOWNSHIP TAXES										
Village of Wilmette	0.979	11.98%	0.948	12.12%	0.983	12.40%	\$ 70,000	\$ 2,527	\$ 2,434	\$ 2,393
Road & Bridge New Trier	0.000	0.00%	0.000	0.00%	0.000	0.00%				
General Assistance New Trier	0.008	0.10%	0.008	0.10%	0.008	0.10%	\$ 80,000	\$ 2,888	\$ 2,782	\$ 2,735
Town of New Trier	0.053	0.65%	0.051	0.65%	0.053	0.67%				
Municipality/Township Taxes Total	1.040	12.72%	1.007	12.87%	1.044	13.17%	\$ 100,000	\$ 3,609	\$ 3,477	\$ 3,418
COOK COUNTY TAXES										
Cook County Forest Preserve	0.06	0.73%	0.059	0.75%	0.058	0.73%				
Consolidated Elections	0.000	0.00%	0.030	0.38%	0.000	0.00%				
County of Cook	0.319	3.90%	0.275	3.52%	0.272	3.43%				
Cook County Public Safety	0.123	1.50%	0.134	1.71%	0.132	1.66%				
Cook County Health Facilities	0.047	0.58%	0.045	0.58%	0.049	0.62%				
Cook County Taxes Total	0.549	6.72%	0.543	6.94%	0.511	6.45%				
Grand Total / Local Tax Rate	8.173	100.00%	7.823	100.00%	7.928	100.00%				

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-
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.

LEVY ORDINANCE – ORIGINAL SIGNATURE PAGE

PASSED by the Board of Library Trustees of the Wilmette Public Library District, Cook County, Illinois, on this November 16, 2021 by a vote of:

AYES:

NAYS:

ABSTAIN:

ABSENT OR NOT VOTING:

APPROVED:

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

ATTEST:

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

LEVY ORDINANCE – SECRETARY CERTIFICATE

SECRETARY CERTIFICATE

I, _____, DO HEREBY CERTIFY that I am the duly elected, qualified, and serving Secretary or Secretary pro-tem and as such am 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 "An Ordinance Levying Taxes for Library Purposes for the Fiscal Year 2021-2022" is a true and correct copy of said Ordinance which was presented, passed, and recorded by said Board at their meeting on November 16, 2021 by a vote of:

AYES:

NAYS:

ABSTAIN:

ABSENT OR NOT VOTING:

Dated this 16th day of November 2021.

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

LEVY ORDINANCE – CERTIFICATE OF LEVIES

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

CERTIFICATE OF LEVIES

I, _____, DO HEREBY CERTIFY that I am the duly elected, qualified, and serving Secretary or Secretary pro-tem, and as such am 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 following levies were passed by this Board by "An Ordinance Levying Taxes for Library Purposes for the Fiscal Year 2021-2022" and are to be levied upon all taxable property within the corporate limits of the District according to applicable statutes:

GENERAL FUND LEVY	4,884,251
RETIREMENT FUND LEVY	
1. Municipal Retirement	275,000
2. Social Security	225,000
AUDIT FUND LEVY	10,000
LIABILITY INSURANCE FUND LEVY	34,000
RETIREMENT OF GENERAL OBLIGATION REFUNDING BONDS, Series 2001 (interest and/or principal) pursuant to Ordinance No. 2001/02-110 filed September 19, 2001	<u>-0-</u>
TOTAL	<u>\$5,428,251</u>

DATED this 16th day of November, 2021.

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

CERTIFICATION OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW*

I, Lisa McDonald, the presiding officer and President or President pro-tem of the Board of Library Trustees of the Wilmette Public Library District (Library District), certify that the Library District's tax levy ordinance was adopted in compliance with the provisions of the Truth in Taxation Law.*

Certified this 16th day of November, 2021.

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

Subscribed and sworn to before me this 16th day of November, 2021.

Notary Public

* 35 ILCS 200/18-55 et.seq.
("Truth in Taxation")