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Rev. 03/14/17

**CHRONOLOGY FOR ANNUAL FINANCIAL ORDINANCES**

**2017-2018 FISCAL YEAR**

**I. District Libraries**

The chronology in this outline is intended to assist District Libraries follow the steps preliminary to the filing of the annual Levy Ordinance.

Applicable Statutes include:

- a) The Municipal Budget Law (50 ILCS 330/1 et seq.);
- b) The Public Library District Act (75 ILCS 16/1-1 et seq.);
- c) The Truth in Taxation Law (TITA) (35 ILCS 200/18-55 et seq.);
- d) The Revenue Act (35 ILCS 200/18-10 et seq.);
- e) The Property Tax Extension Limitation Act (PTELL) (the "tax cap") (35 ILCS 200/18-185 et seq.).

**WE RECOMMEND ADOPTING A FINANCIAL ORDINANCE  
CALENDAR NOT LATER THAN JUNE, 2017.**

**Adopting a calendar assures compliance with deadlines  
for publication, public hearings, and filings.**

For your assistance, a Budget and Levy Calendar is attached.

**II. City/Village Libraries**

City Libraries and Village Libraries are reminded to confer with City/Village representatives to confirm the time frame for providing the Library's levy for incorporation in the City/Village Levy Ordinance.

**SUGGESTED SEQUENCE OF EVENTS**

**STATUTORY DEADLINE**

- A. Adopt Ordinance for “Building and Maintenance Tax” (.02% special tax). July - November (see Note on p.6)

NOTE: THIS ORDINANCE AND A PUBLIC NOTICE MUST BE PUBLISHED WITHIN 15 DAYS AFTER THE ORDINANCE IS ADOPTED.

This tax is subject to a backdoor referendum – see Note on page 6.

We recommend adoption after July 1, 2017 and before November 1, 2017 per backdoor referendum regulations.

- B. Adopt a tentative Budget and Appropriation Ordinance and set a date for a public hearing to discuss the tentative Budget and Appropriation Ordinance.<sup>1</sup> August 26, 2017

The hearing may not coincide with any hearing required under TITA.

- C. Publish notice of the public hearing on the tentative Budget and Appropriation Ordinance at least 30 days prior to the hearing.<sup>2</sup> August 26, 2017

- D. Conduct the public hearing concerning the tentative Budget and Appropriation Ordinance. September 26, 2017

- E. After the public hearing on the tentative Budget and Appropriation Ordinance, adopt the Budget and Appropriation Ordinance in final form.<sup>3</sup> September 26, 2017

- F. Publish a certified copy of the Budget and Appropriation Ordinance. October 26, 2017

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1 The tentative Budget and Appropriation Ordinance must be posted and available for public inspection. 50 ILCS 330/3

2 50 ILCS 330/3

3 The Public Library District Act provides that the Budget and Appropriation Ordinance shall be adopted no later than the 4<sup>th</sup> Tuesday in September. 75 ILCS 16/30-85(a)

**SUGGESTED SEQUENCE OF EVENTS**

**STATUTORY DEADLINE**

- |    |   |   |
|----|---|---|
| G. | File with the County Clerk a certified copy of the Budget and Appropriation Ordinance (within 30 days after adoption). <sup>4</sup>   | October 26, 2017  |
| H. | Adopt and file with the County Clerk a Certified Estimate of Revenues by Source. <sup>5</sup>   | October 26, 2017  |
| I. | Adopt a Resolution To Determine Estimate of Funds Needed. This Resolution should be adopted even if further compliance with TITA is not required. <sup>6</sup> Also, set a date for a TITA public hearing if a hearing is required. The TITA hearing may not coincide with the hearing on the tentative Budget and Appropriation Ordinance. <sup>7</sup><br><br>The TITA hearing will not take place until after publication (see the following Paragraph J). | November 15, 2017                                       |
| J. | Publish notice of the TITA hearing not less than seven (7) days no more than fourteen (14) days prior to the hearing. <sup>8</sup>  | Publication date depends on hearing date (7 to 14 days) |
| K. | Conduct the TITA public hearing.  | December 5, 2017  |

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4 35 ILCS 200/18-50

5 This should be a separate document even if the same information is incorporated in the Budget and Appropriation Ordinance. 35 ILCS 200/18-50

6 This Resolution must be adopted not less than 20 days prior to the adoption of the Levy Ordinance. 35 ILCS 200/18-60. Accordingly, the statutory deadline is 20 days prior to the first Tuesday in December (the last day for adoption of the Levy Ordinance). We recommend adoption of the Resolution much earlier, however, for assistance in determining whether compliance with TITA is necessary.

NOTE: The relevant Statute does not require passage of a written Resolution. The Statute requires that the Board make a “determination” of the funds estimated to be necessary. The Statute does not specify the procedure for making this “determination”, i.e., via Ordinance, Resolution, Motion, etc. Our recommendation is that, given the importance of compliance with TITA and establishing a “paper trail”, the Library’s “determination of funds estimated to be necessary” be done via a written Resolution.

NOTE: The “tax cap” laws did not change the need to comply with TITA and TITA’s public hearing requirements.

7 35 ILCS 200/18-70

8 35 ILCS 200/18-80

**SUGGESTED SEQUENCE OF EVENTS**

**STATUTORY DEADLINE**

- |    |  |                   |
|----|--|-------------------|
| L. | Adopt the Levy Ordinance no sooner than seven (7) days after publication of the Budget and Appropriation Ordinance and no sooner than 20 days after adoption of the Resolution To Determine Estimate of Funds Needed. <sup>9</sup> | December 5, 2017  |
|    |  |                   |
| M. | On or before the last Tuesday of December <sup>10</sup> file with the County Clerk a certified copy of the Levy Ordinance with the following certifications:   | December 26, 2017 |
|    |  |                   |
| 1. | Certification of Authenticity (by the District Secretary);   |                   |
|    |  |                   |
| 2. | Certification of Compliance with TITA or Certificate of Inapplicability of TITA (by the District President). County Clerks request that you attach a copy of the "black border notice" if a TITA publication was made.             |                   |

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9 The Levy Ordinance must be enacted by the first Tuesday in December. (75 ILCS 16/30-85(b))

10 The Levy Ordinance filing deadline is the last Tuesday of December. (75 ILCS 16/30-85(c))

To avoid any problem with filing and timing and County Clerk holiday schedules, we recommend filing at least one week before Tuesday, December 26, 2017.

**NOTES**

**I. TRUSTEE ELECTION REMINDER**

The next election at which Library Trustees will be elected is the Consolidated Election to be held on Tuesday, April 4, 2017.

**II. CALENDAR**

When setting up your financial ordinance calendar, be careful about Saturdays, Sundays and holidays for filings, Board meetings, and newspaper publications. We recommend using a non-holiday weekday before the deadline.

**III. ORDINANCES**

The Public Library District Act provides that:

"Every ordinance shall contain an effective date, which shall be no later than 60 days after the enactment."<sup>11</sup>

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"Every ordinance shall be posted in a public area of the district library building within 3 days after the date of enactment and shall remain posted for 14 days." 75 ILCS 16/1-40

**IV. FRONT DOOR REFERENDA**

If you anticipate going to referendum (e.g., bond issue, rate increase), there are deadlines established by the Illinois Election Code (10 ILCS 5/1-1 et seq.) concerning certification of a referendum.

Please confirm the applicable deadlines/filing dates if you plan a referendum. The next referendum date possibilities are March 20, 2018 (General Primary) and November 6, 2018 (General Election).

Election calendar reminder:

Even numbered years:

- a. Third Tuesday in March (General Primary)
- b. First Tuesday after the first Monday in November (General Election).

Odd number years:

First Tuesday in April (Consolidated Election)<sup>12</sup>

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<sup>11</sup> An Ordinance may recite "This Ordinance is effective immediately."

<sup>12</sup>The Consolidated Election may be postponed if there is a conflict with Passover (10 ILCS 5/2A-1).

## V. .02% SPECIAL TAX - BUILDING & MAINTENANCE

The period from July-November is the timeframe to adopt the special .02% tax for “Building & Maintenance” and publish notice of the adoption.

Per backdoor referendum regulations, for the 2017-2018 fiscal year we recommend the .02% levy be adopted and published before November 1, 2017.

The date of a prospective referendum to be included in the notice to be published is March 20, 2018.

### A. Preliminary Comments

We recommend adopting the .02% Ordinance prior to adoption of the Levy Ordinance. This makes it clear the Board intended to incorporate in the levy its prior action on the .02% tax. The Levy Ordinance should incorporate the .02% tax.

Note the relevant Statute refers to adoption of “an ordinance” and also uses the word “resolution”. An ordinance should be used.

### B. Election Dates

The consolidated election schedule no longer provides for an election in November of odd numbered years. Accordingly, the dates for a potential backdoor referendum (“prospective referendum” in the Notice to be published) are:

- a. Even numbered years: March and November;
- b. Odd numbered years: April only.

For the 2017-2018 fiscal year (Levy Ordinance filed in the Fall, 2017), the date of the prospective referendum is March 20, 2018. If the notice of the .02% Ordinance is published in August, 2017, for example, and a backdoor referendum is sought, the Board will not know until after the March 20, 2018 referendum whether the tax is authorized.

If the voters disapprove the .02% tax at a March 20, 2018 referendum, the Board must abate that portion of the levy applicable to the .02% tax. The County, in turn, will modify the levy (the levy which was filed in the fall of 2017).

In any event, the Board will know within 30 days after publication of the Notice if a March 20, 2018 referendum is necessary and can plan accordingly.

### C. No Backdoor Referendum Petition Filed

As a practical matter, the outcome of a referendum is moot if no backdoor referendum is sought within 30 days after publication of the Notice.

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**BUDGET AND LEVY CALENDAR  
2017-2018 FISCAL YEAR**

<u>Action</u>	<u>Dates</u>
A. Adopt Building and Maintenance Tax Ordinance (.02%)	_____, 2017 (after 7/1/17 and before 11/30/17)
B. Publish backdoor referendum notice for Building and Maintenance Tax (.02%) (within 15 days of adoption)	_____, 2017 (before 11/30/17)
C. Prepare a tentative Budget and Appropriation Ordinance and set a public hearing date	_____, 2017 (before 8/26/17)
D. Publish notice of the public hearing on the tentative Budget and Appropriation Ordinance	_____, 2017 (before 8/26/17)
E. Conduct the public hearing on the tentative Budget and Appropriation Ordinance and adopt the Budget and Appropriation Ordinance in final form	_____, 2017 (before 9/26/17)
F. Publish a certified copy of the Budget and Appropriation Ordinance	_____, 2017 (before 10/26/17)
G. File with the County Clerk a certified copy of the Budget and Appropriation Ordinance	_____, 2017 (before 10/26/17)
H. Adopt and file with the County Clerk a Certified Estimate of Revenue by Source	_____, 2017 (before 10/26/17)
I. Adopt a Resolution To Determine Estimate of Funds Needed and, if necessary, set a date for a T.I.T.A. hearing	_____, 2017 (before 11/15/17)
J. Publish notice of the T.I.T.A. hearing (7-14 days prior to hearing)	_____, 2017
K. Conduct the public hearing pursuant to T.I.T.A.	_____, 2017 (before 12/5/17)
L. Adopt the Levy Ordinance	_____, 2017 (before 12/5/17)
M. File with the County Clerk a certified copy of the Levy Ordinance and certification of compliance with T.I.T.A.	_____, 2017 (before 12/26/17)