

How Well Do You Know Your Local Government?

Created by and for the Sole Use of the
League of Women Voters of Wilmette
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Democracy is Not a Spectator Sport



Here are the main things to know:

1. What are the different government bodies in Wilmette?
2. Which members of our government are elected?
3. What are their main responsibilities?
4. How big are their budgets and what are their reserves?
5. How big are their property tax levies and how much of your most recent tax bill went to each government body?
6. How do they conduct their meetings?
7. How do citizens get information and participate?



What are the Local Government Bodies In Wilmette?

- Village of Wilmette
- Wilmette Park District
- Wilmette Public Library District
- School Districts
 - Wilmette Public School D. 39
 - Avoca D. 37
 - New Trier High School District 203
- New Trier Township

NOTE: This does not include Cook County districts, the Metropolitan Water Reclamation District of Greater Chicago (MWRD), the North Shore Mosquito Abatement District and Oakton College District 535. These are all SEPARATE government bodies, but we are not focusing on them here.

Which of these Government Officials are Elected Directly by Voters?

1. Board Members?
2. Board President?
3. Top Administrative Official?
4. Local Government Staff Positions?
5. Village Commission Members?

Which of these Government Officials are Elected Directly by Voters?

1. Board Members? **Yes**

Depending on Board, called Board Members, Trustees or Commissioners

2. Board President? **Yes for VB and NT Township Only**

Voters directly elect Village President and Township Supervisor. The other local boards elect their President at a board meeting.

3. Top Administrative Official? **No except for NT Township Supervisor**

Most local boards select their government's top administrative official.

4. Local Government Staff Positions? **No**

Top Administrator (or other administrative officials) generally hires other staff positions, though may require board approval depending on the level.

5. Village Commission Members? **No**

Applications made to the Village Board. Appointed by the Village President.

Take a Quick Quiz: True or False?

Answer true or false with respect to our local government bodies:

1. All have a 7 person board?
2. All board members are elected to 4 year terms?
3. All board members are term limited to 2 consecutive terms?
4. All of our local elections are nonpartisan?
5. No elected officials are paid a small salary?
6. All have committees of board members?
7. All have separate citizen commissions?

Take a Quick Quiz: True or False?

Answer true or false with respect to our local government bodies:

1. All have a 7 person board? **False** (Township has a 5 person board, including the Supervisor)
2. All board members are elected to 4 year terms? **True** (unless there is a special election for a vacated seat)
3. All board members are term limited to 2 consecutive terms? **False**
4. All of our local elections are nonpartisan? **False** (some boards require filing a partisan petition though often candidates run as independents)
5. No elected officials are paid a small salary? **False** (NT Township has some paid elected officials)
6. All have committees of board members? **True**
7. All have separate citizen commissions? **False**

Speaking of Commissions, they along with boards, are an important part of where the work gets done in our Village government. Here is a list of the active boards & commissions?

Commissions:

1. Appearance Review
2. Electrical
3. Environmental and Energy
4. Historic Preservation
5. Housing (Inactive)
6. Human Relations
7. Plan
8. Transportation

Boards

1. Building Code Board of Appeals
2. Fire & Police Commissioners
3. Police and Firefighters' Pension
4. Zoning Board of Appeals

What Do Our Elected Boards Do?

Which of the following are each of our elected government boards responsible for?

1. Setting policy?
2. Getting updates on how policies are being carried out?
3. Day to day administrative concerns?
4. Adopting an annual budget?
5. Adopting the annual tax levy?
6. Hiring/firing staff?
7. Approving contracts and monthly checks?
8. Hearing Public Input?



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2. Getting updates on how policies are being carried out? **Yes**
3. Day to day administrative concerns? **No (staff does that)**
4. Adopting an annual budget? **Yes**
5. Adopting the annual tax levy? **Yes (but not the final step)**
6. Hiring/firing most staff? **No (issues sometimes heard in closed session)**
7. Approving contracts and monthly checks? **Yes**
8. Hearing Public Input? **Yes**





Match the government body to its budget

From their most recently passed budgets, total expenditures (including from operational, capital, debt service and other funds, but not from “on behalf” payments from State to school districts—more on “on behalf” payments later)

Village of Wilmette	\$126.0M
Wilmette Park District	\$6.4M
Wilmette Public School D. 39	\$26.6M
New Trier High School District 203	\$71.4M
Wilmette Public Library District	\$99.7M

Note: We are only including the boards we observe in the financial slides



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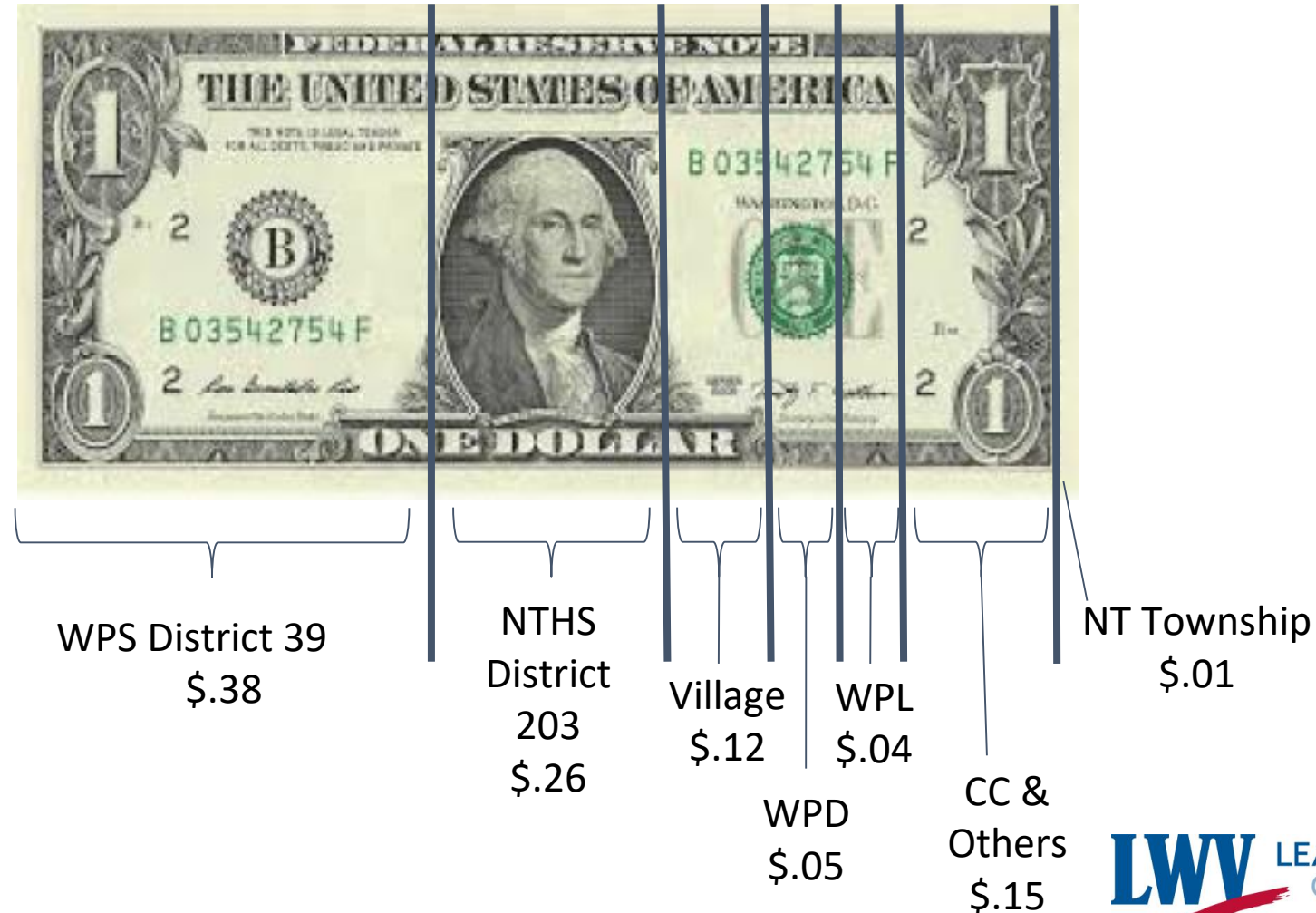
How big were their most recent property tax levies (in other words, what was their ask to the County to collect from taxpayers)*?

Village of Wilmette	\$ 19.5M
Wilmette Park District	\$8.4M
Wilmette Public School D. 39	\$57.5M
New Trier High School District 203	\$117.6M
Wilmette Public Library District	\$5.4M

**Total levies, including for operating, debt service and other funds, subject to adjustment by County. County generally releases the tax extensions in June--so stay tuned for that.*



What Percentage of Your Most Recent Tax Bill Went to Which Government Entities?



And, side note, what is the Tax Cap anyway?



Property Tax Extension Limitation Law (aka “PTELL” or the “Tax Cap”)

- A state tax law limiting the amount of the property tax extension growth on existing property from one year to the next
 - Limits that growth to lesser of 5% or previous year’s CPI.
 - Applies to the taxes extended by a district, NOT individual bills
 - The “look-back” sometimes is not to prior year, but to the highest of the previous 3 years
- Applies to most of our local government bodies, but NOT the Village
- Does not apply to the property extension on new property
- Does not apply to all funds, especially funds to service taxpayer-approved and certain other bonds. Tax extension for those bonds is whatever is due

What about Fund Balances?

- Fund Balances Are Built Up Reserves
- Appropriate levels have been a matter of debate in Wilmette
 - Low reserves can lead to higher debt costs, cash flow issues and financial uncertainty especially with economic downturns, building needs and unforeseen circumstances
 - High reserves can result in questioning of property tax rates, fees and/or whether important services are being provided
- Look for projected FY-end balances during the next year's budget process and final FY-end balances in the audited financials.
- Some local government bodies have reserve policies (min/max)

How big are their fund balances?

	General Fund (GF) or Operating Fund (OF)	GF or OF balance to GF or OF Expenses	Capital Fund
Village of Wilmette	\$13M	35%	.5M
Wilmette Park District <i>(Gen Fund including recreation programs)</i>	7.5M	45%	.7M
Wilmette Public School D. 39 <i>(Operating Fund)</i>	39.6M	69%	
New Trier High School D. 203	83.0M	68%	3.4M
Wilmette Public Library District	8.6M	147%	6.2M

From most recent audited financials, which for Village and Park District covered fiscal years ending December 31, 2018, and for the public school and library districts covered fiscal years ending June 30, 2019. All the governmental bodies have other funds as well, but we are focused here on their general (or operating in the case of D. 39) and capital funds.



Here are several other things to know about our local governmental bodies finances

Budget and/or Budget & Appropriations

- Adopted each fiscal year, usually by end of its first quarter of that FY; planning starts months earlier.
- Budget & appropriations ordinance or appropriations ordinance limits by law what that entity can spend.
- Some boards also pass a working budget, which is what the entity expects to spend.
- Process typically includes short and long-term capital planning.
- Village and Park District have calendar year FYs, School and Library Districts have July 1-June 30 FY and Township has March 1-February 28 FY.

Tax Levy

- Approved by each board and submitted to County by last Tuesday in December of each year.
- Property tax years are calendar years, in arrears (e.g., 2019 tax levy pertains to 2019 taxes paid in 2020).
- County determines tax extension the following June (e.g., 2019 tax extension determined June 2020).

Annual Financial Report

- Audited by independent accounting firm, presented after the end of a fiscal year.
- Includes an auditor's report containing an opinion by the accounting firm about whether the financial statements that are part of the report fairly represent the financial position of the governmental unit.
- Also includes a management discussion & analysis section containing highlights from the financial statements and the statements themselves, all generally prepared by the governmental unit staff.

A Word on Those Unfunded Pension Liabilities that We Always Hear About and How They Affect Wilmette



\$137 Billion--The total of unfunded pension liabilities for 5 Illinois state retirement systems at end of FY2019, as reported in December 2019

- Teachers' Retirement System (TRS) is one of the 5 systems
- WPS D. 39 and NTHS D. 203 teachers are part of TRS
 - Total net pension liability associated with D39: \$234M
 - Total net pension liability associated with D203: \$386M
- For now, the state pays most of the "employer" portion into TRS
 - FY2019 state payment into TRS on behalf of D.39: \$22M
 - FY2019 state payment into TRS on behalf of D. 203: \$23M

\$56.5M--Total unfunded pension liabilities for Village of Wilmette's 2 public safety (police & fire) pensions per Village in December 2019

- Village pays "employer" contributions, one of the specific tax levy funds
- Village changed amortization system as part of FY2020 budget process
- Effect of consolidation bill signed by Governor in December 2019?

What is the Open Meetings Act (OMA) and Why Does it Matter?

- An Illinois state law “to ensure that the actions of public bodies be taken openly and that their deliberations be conducted openly.”
- Requires meetings subject to OMA to be 1) public, 2) meet certain notice and minutes requirements, and 3) allow public comment.
- Meeting defined broadly, includes telephone calls, email, electronic chats, etc. Kicks in at 3 members for our local 5 or 7-member boards, and at 2 for 3-member committees. Otherwise, at a majority of a quorum.
- Exceptions to OMA apply, including to consider certain personnel matters, student discipline, litigation, purchase/sale/lease of real property, although final actions are generally not to be taken at a closed meeting.



How Does the OMA Impact the Public's Ability to Know What is Going to be Discussed at a Board Meeting?

- The agenda must be posted on the government body's website at least 48 hours in advance of the meeting (if full-time staff maintains the website; if not, must be available at principal office).
- The agenda must list the “general subject matter of any resolution or ordinance that will be the subject of **final action** at the meeting.”
- Informational materials not required to be posted, but our local governments often do and LWVW encourages it.
- Recognize that some boards and committees are more transparent than others.
- OMA not a high hurdle to pass—LWVW hopes for more transparency locally. Observers please tell Observer Co-Chairs of any obstructions to understanding an issue, even if not an OMA violation.

So Under the OMA, When Do Our Elected Officials Do their Work?



1. At public board meetings meeting OMA requirements?
2. At public committee meetings meeting OMA requirements?
3. At closed board or committee meetings?
4. At cocktail parties or other informal gatherings?
5. In one-on-one discussions with each other, staff and residents?
6. On their own time?

So Under the OMA, When Do Our Elected Officials Do their Work?



1. At public board meetings meeting OMA requirements? **Yes**
2. At public committee meetings meeting OMA requirements? **Yes**
3. At closed board or committee meetings? **Yes if allowed under the OMA**
4. At cocktail parties or other informal gathering? **No if discussing in a number making a meeting under the OMA--but ok to be at a gathering together if not discussing or if just listening to constituents**
5. In one-on-one discussions with each other, staff and residents? **No with each other if both on a 3-person committee and discussing an issue pertaining to that committee, but otherwise yes**
6. On their own time? **Yes to study issues, get public input**

How are Government Board Meetings Conducted?

Who is at the Table?

1. Board President and other Board Members
2. Top Administrator
3. Sometimes other Administrative Staff

Who Speaks?

Anyone at the table can speak but board's meeting procedures govern when and how. The public also has an opportunity to speak.

Who Votes on Action Items?

Only the Board President and other Board Members

How are Government Board Meetings Conducted?

Everything that happens at these meetings falls into one of three broad categories:

1. Board receives information and discusses it and sometimes gives informal direction as part of the discussion.

Information can be received from staff, outside consultants, other board members (especially with committee reports), community members.

2. Board receives public input

Different boards take input at different times in a meeting

3. Board takes actions

- No action has been taken unless a motion has been made, seconded and voted on
- Vote can be by voice vote or roll call
- There may or may not be discussion at the meeting prior to a vote
- Consent agenda—items voted on together, may not be discussed separately, unless pulled
- Distinguish from giving informal direction or taking pulse or consensus

It is important to know the differences among the 3 different categories!

How are Government Board Meetings Conducted?



It is important to be aware that beyond what we have already discussed, each board has its own policies for how its board meetings are to be run.

- The Village Board's rules of order are set forth in the Village Code online, as are D39's and D203s. Some of the some of rules of order for boards are not online but are available in administrative offices.
- All of our government boards incorporate, at least to some extent, some version of Robert's Rules of Order in their procedural rules, though they vary in their formality.

NOTE: Beyond meetings, local government entities are also subject to myriad federal, state and local laws, in some cases only to some of the government bodies, in some cases to all. Just a few examples beyond what we have already mentioned:

- Freedom of Information Act--federal law, applicable to all
- Village Code applicable to all, but some provisions only to Village and VB
- IL Park District Code, IL Public Library District Act, IL School Code, each applicable as its name indicates.

Another Quiz! Government Board Meetings

1. That meeting was just 10 minutes! Did nothing happen?
2. That meeting included a staff presentation on an issue, a 1 hour discussion of that issue among board members and all board members indicated agreement on how to proceed. Does that mean the board took action?
3. Lots of people spoke at that board meeting. Why didn't the board respond?

Another Quiz! Government Board Meetings

1. **That meeting was just 10 minutes! Did nothing happen?**

Not necessarily—be sure to look at the consent agenda!

2. **That meeting included a staff presentation on an issue, a 1 hour discussion of that issue among board members and all board members indicated agreement on how to proceed. Does that mean the board took action?**

Not necessarily! Was a motion made, seconded and voted on? If not, the board did not take an action or make a final decision. Government boards act by voting.

3. **Lots of people spoke at that board meeting. Why didn't the board respond?**

Boards are required to take input from the public but are not required to respond. They do not engage in debate or respond except in unusual circumstances. Committee meetings can be more informal.

Let's Look at a Quick Case Study of How An Issue Is Addressed by Different Village Boards: Stormwater

In significant rainstorms, there is stormwater from Village streets that floods onto residential property and into homes in a section of Wilmette. What government body worked on identifying reasons and potential solutions?

- A. The Village?
- B. The Park District?
- C. The State of Illinois?
- D. Cook County?
- E. None--that is up to individual homeowners to deal with?



Let's Look at a Quick Case Study of How An Issue Is Addressed by Different Village Boards: Stormwater

In significant rainstorms, there is stormwater from Village streets that floods onto residential property and into homes in a section of Wilmette. What government body recently worked on identifying reasons and potential solutions?

- A. The Village?
- B. The Park District?
- C. The State of Illinois?
- D. Cook County?
- E. None--that is up to individual homeowners to deal with?



Once the Village Board made a decision in 2018 on a solution for stormwater flooding west of Ridge Road, was that it? No!

- The solution involves Park District land so the Park Board needs to approve using their land.
- The solution also involves D39 land so the D39 Board needs to approve using their land (though Village has a backup plan).
- Intergovernmental agreements and easements will need to be signed between the Village and both the Park District and D39, and approved by their Boards, for the Village to proceed as planned.
- The Village and Village Board also have ongoing work overseeing the design and implementation of the plan and how property owners will be assessed to cover the cost: Many VB voting actions still to be taken to implement this multi-year, multi-phase plan.



Additional Resources

- Observing Your Government in Action: https://www.lwv.org/sites/default/files/2018-05/lwvef_observingyourgovernment.pdf. This references a publication “looking for Sunshine: Protecting Your Right to Know” which is no longer available.
- FOIA/OMA Training: <http://foia.ilattorneygeneral.net/Training.aspx>
- Sunshine Week is March 15-21, 2020: <http://sunshineweek.org>
- Where to find agendas/minutes/meeting packets on local government websites:
 - Village: <https://www.wilmette.com/government/agenda-minutes/>
 - Park District: <https://www.wilmettepark.org/agendas>
 - WPS D. 39: http://www.wilmette39.org/board_of_ed/meeting_information
 - NTHS D. 203: <https://go.boarddocs.com/il/newtrier/Board.nsf/Public>
 - Library Dist.: <https://www.wilmettelibrary.info/about/library-trustees/board-meetings>
 - Township: <https://www.newtriertownship.com/AgendaCenter/Board-of-Trustees-2> and <https://www.newtriertownship.com/DocumentCenter/Index/62>

Additional Resources

Financial Pages on Local Government Entity Websites

Village: <https://www.wilmette.com/finance/>

Park District: <https://www.wilmettepark.org/finances>

WPS D. 39: <http://www.wilmette39.org/cms/One.aspx?portalId=360930&pageId=3097994>

NTHS D. 203: <https://www.newtrier.k12.il.us/DistrictFinancialInformation/>

Library Dist.: <https://www.wilmettelibrary.info/about/library-trustees/library-finances>

Township: <https://www.newtriertownship.com/214/Township-Financials>

During budget/tax levy seasons--look for proposals in meeting materials