



**LEWIS &
CLARK**
Library System

Analysis of the Public Library Estimated Tax Revenue

Prepared by: Charm Ruhnke

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For over 15 years, the System has tracked and analyzed the public library members' equalized assessed valuation (EAV), tax rate and estimated tax revenue. This is an analysis of the changes and trends based on the 2009 data. The EAV is based on 2009 (payable in 2010) numbers as reported by the county clerks for the public libraries annual per capita grant applications.

Greenfield and Witt libraries have the lowest EAV, at \$7.9 million each. Hayner has the highest EAV at \$709+ million. The total EAV for LCLS public libraries is \$15,742,442.

LCLS public libraries' tax revenue ranges from \$10,211 (Frank Bertetti Benld) to over \$ 2.8 million (Hayner). Four libraries have estimated tax revenue of over 1 million dollars. The average tax revenue is \$286,226 for the 55 public members. Interestingly, the median tax revenue has increased from \$87,563 to \$91,504 with Greenville remaining the median library. The largest tax revenue grouping of LCLS libraries is in the \$15,001 - \$50,000 amount with 14 libraries. This grouping also has the largest concentration of Tax Capped libraries, 6 libraries.

How are the member public libraries surviving on less than \$100,000 per year? They use per capita grant funds to pay staff, staff is paid at minimum wage, benefits such as IMRF or health insurance are not offered, and by staffing the library with part-time employees. And an enormous amount of fundraising occurs.

ECONOMIC DOWN CYCLE

The state's economic down turn that began in late summer 2008 has had some impact on the estimated tax revenue. Four libraries will experience a reduction in their EAV based on their 2009/payable 2010 data, they are Brighton, Centreville, Cahokia, and Girard Twp.

Interestingly, the majority of EAV's continued to increase, the increasing the taxes payable in 2010. However, the rate of increase did slow for most libraries. Last year, six communities saw an increase of \$25+ million from the prior year (Hayner, Six Mile, Edwardsville, Fairview Heights, Mississippi Valley, and Belleville), this year, the EAV increases were under \$20 million.

RAPID GROWTH LIBRARIES

The decade-long economic growth of the Metro-East area of St. Louis continues to benefit many area public libraries. The libraries of Monroe, St. Clair, and Madison Counties have seen the largest (EAV) increase over the past 10 to 15 years. Even though Monroe County is tax capped, the libraries have seen respectable growth of their tax revenue. Obviously, this rapid income growth has been balanced with the demands of a larger service population. Libraries with sizeable increases include O'Fallon Public, which reached the estimated tax revenue \$1 million mark in 2009, and Glen Carbon Centennial Library, which passed the half million mark for estimated tax revenue.

TAX CAP LIBRARIES

Several of our counties have voted in the Tax Cap (PTEL) on property taxes. The counties of Monroe, Greene, Macoupin and Sangamon are under the Tax Cap. The tax cap artificially holds down the permissible tax rate, this has the result of reducing the tax rate which in turn lowers the potential tax revenue of the library, school district, community, etc. The following libraries are under a Tax Cap and while their Equalized Assessed Valuation has grown, their tax rates have decreased, causing little if any true growth in their tax revenue.

- Auburn Public Library
- Bunker Hill Public Library District
- Carlinville Public Library
- Carrollton Public Library
- Frank Bertetti Benld Public Library
- Gillespie Public Library
- Girard Township Library
- Greenfield Public Library
- Morrison-Talbott Library
- Mt. Olive Public Library
- Roodhouse Public Library
- Staunton Public Library
- Valmeyer Public Library District
- White Hall Township Library

Traditionally, the Tax Cap takes 3 years to have a visible impact a county. However, as Greene was severely economically depressed prior to the Tax Cap beginning, the impact began within 18 months of the vote.

If a community, school district or district library serves both capped and a non-capped county, the tax cap does not cover the community or district library. This multi-county service area is the reason Columbia, Grand Prairie, Farmersville-Waggoner and North Greene CUD are not capped.

TAX RATES

Under Illinois Library Law, a library's general fund tax has a ceiling of .0015 (.15%) which can be increased with voter approval or by home rule cities. The general fund tax for many of our libraries has been increased above the .15% (.0015). Our members with a higher general fund tax rate are:

- Belleville (home rule)
- Breese (voter increase)
- Cahokia (voter increase)
- Carrollton
- Caseyville
- Collinsville (home rule)
- Six Mile Regional (home rule)
- Hayner (home rule & voter increase)
- Jerseyville (voter increase)
- Wood River (voter increase)

Public libraries also have several other taxes they may use for specific support of the library. These special taxes include Building & Maintenance, Tort & Immunity (Insurance), FICA, etc. Many of our libraries are using these special taxes to help support their services.

- Bethalto
- Cahokia
- Carlinville
- Caseyville
- Collinsville
- Daugherty
- East Alton
- Farmersville-Waggoner
- Germantown
- Glen Carbon Centennial
- Grand Prairie of the West
- Six Mile Regional
- Hartford
- Hayner
- Jerseyville
- Litchfield
- Louis Latzer Madison
- Maryville
- Nokomis
- Roodhouse
- Roxana
- Smithton
- Tri-Township
- Wood River

Other tax rate anomalies are:

- Edwardsville Public has nearly paid off its building bonds
- Fairview Heights Public receives sales tax monies not property taxes

A general grouping of public libraries by tax revenue is listed below.

ESTIMATE TAX REVENUE AMOUNT	NAME OF LIBRARY
\$0 - \$15,000	Frank Bertetti Benld Public Library (\$10,211) Greenfield Public Library (\$11,000) Witt Township Public Library (\$11,911) Centreville Public Library (\$12,005)
\$15,001 - \$50,000	Bunker Hill Public Library District (\$18,899) South County Public Library District (\$19,847) Mt. Olive Public Library (\$20,400) Roodhouse Public Library (\$20,600) Case-Halstead Public Library (\$27,080) Worden Public Library District (\$28,952) Venice Public Library (\$31,336) Gillespie Public Library (\$32,018) Girard Township Library (\$32,214) White Hall Township Library (\$33,002) Nokomis Public Library (\$35,367) Brighton Memorial Public Library (\$36,745) Doyle Public Library District (\$39,782) Carrollton Public Library (\$49,674) Washington Park Public Library (membership suspended 2009)
\$50,001 - \$75,000	Germantown Public Library District (\$50,087) Staunton Public Library (\$55,193) Hillsboro Public Library (\$57,700)

	<p>Valmeyer Public Library District (\$58,315) Farmersville-Waggoner Public Library District (\$61,215) Madison Public Library (\$71,391)</p>
\$75,001 - \$150,000	<p>East St. Louis Public Library (\$75,036) Auburn Public Library (\$77,579) Caseyville Public Library District (\$80,976) Greenville Public Library (\$91,504) Median Library Hartford Public Library District (\$96,038) Grand Prairie of the West P.L.D. (\$103,555) Millstadt Library (\$113,062) Carlinville Public Library (\$122,372)</p>
\$150,001 - \$300,000	<p>Smithton Public Library District (\$150,556) Litchfield Public Library District (\$152,228) Breese Public Library (\$157,002) Daugherty Public Library District (\$161,731) Roxana Public Library District (\$192,396)</p>
\$300,001 - \$450,000	<p>Columbia Public Library (\$310,588) Louis-Latzer Memorial Public Library (\$316,158) Cahokia Public Library District (\$320,901) Morrison-Talbott Library (\$323,021) Wood River Public Library (\$351,232) East Alton Public Library District (\$354,548) Maryville Community Library District (\$370,846) Jerseyville Public Library (\$381,013) Bethalto Public Library District (\$431,945)</p>
\$450,001 - \$600,000	<p>Tri-Township Public Library District (\$463,781) Glen Carbon Centennial Library (\$590,419)</p>
\$600,001 - \$750,000	<p>Fairview Heights Public Library (\$627,777 est.)</p>
\$750,001 - \$900,000	
\$900,001 - \$1 million	<p>O'Fallon Public Library (\$971,100) Mississippi Valley Public Library District (\$985,681)</p>
\$1 million plus	<p>Belleville Public Library (\$1,100,278) Edwardsville Public Library (\$1,120,069) Six Mile Regional Library District (\$1,496,969) Hayner Public Library District (\$2,827,137)</p>