

**AN ORDINANCE appropriating money into certain accounts
for the 2024 Budget for the Allen County Public Library.**

WHEREAS, per IC 6-1.1-17-20.3c, if the Allen County Public Library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town, the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body; and,

WHEREAS, per the Allen County Public Library, special provisions still apply for Indiana public libraries that govern when binding review kicks in; and,

WHEREAS, those provisions state as long as the library proposed expenditure budget stays at or below the MLGQ (maximum levy growth quotient), it remains in a non-binding review status and the annual budget process proceeds through the ACPL board; and,

WHEREAS, only when the public library's expenditure budgets' percentage increase goes above the MLGQ, the Allen County Public Library would then need to submit the budget adjustment to the City Council for binding review; and,

WHEREAS, the Allen County Public Library needs to appropriate more money than was originally appropriated in the public library annual budget.

**NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE
CITY OF FORT WAYNE, INDIANA:**

SECTION 1. That for the expenses of the taxing unit (Allen County Public Library) the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to laws governing the same:

<u>FUND:</u>	<u>TO:</u>	<u>LINE:</u>	<u>AMOUNT:</u> <u>Increase</u>
<u>General</u>	5300 series	Other Services & Charges	\$ 8,000,000
		TOTAL GENERAL FUND	\$ 8,000,000
		TOTAL APPROPRIATIONS	\$ 8,000,000

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SECTION 2. That this Ordinance shall be in full force and effect from and after
its passage and any and all necessary approval by the Mayor.

APPROVED AS TO FORM AND LEGALITY

Council Member

Malak Heiny, City Attorney

Indiana Code Title 6. Taxation § 6-1.1-17-20.3

Current as of January 02, 2024 | Updated by [FindLaw Staff](#)

[Sec. 20.3](#). (a) Except as provided in [section 20.4](#) of this chapter, this section applies only to the governing body of a public library that:

- (1) is not comprised of a majority of officials who are elected to serve on the governing body; and
- (2) has a percentage increase in the proposed budget for the taxing unit for the ensuing calendar year that is more than the result of:
 - (A) the maximum levy growth quotient determined under [IC 6-1.1-18.5-2](#) for the ensuing calendar year, rounded to the nearest thousandth (0.001); minus
 - (B) one (1).

For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) This section does not apply to an entity whose tax levies are subject to review and modification by a city-county legislative body under [IC 36-3-6-9](#).

(c) If:

(1) the assessed valuation of a public library's territory is entirely contained within a city or town; or

(2) the assessed valuation of a public library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year. However, the governing body shall submit its proposed budget and property tax levy to the county fiscal body in the manner provided in subsection (d), rather than to the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town.

(d) If subsection (c) does not apply or the public library's territory covers more than one (1) county, the governing body of the public library shall submit its proposed budget and property tax levy to the county fiscal body in the county where the public library has the most assessed

valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the public library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a public library fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, the most recent annual appropriations and annual tax levy of that public library are continued for the ensuing budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in [section 5](#) of this chapter for any public library subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year.

NOTICE TO TAXPAYERS OF ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of Allen County Public Library, Allen County,
(Name of Taxing Unit) (County)
Indiana that the Fort Wayne City Council will consider the following additional appropriations in
excess of the budget for the current year at their regular meeting place at

1 Square - 200 E Berry St, Room 035, Fort Wayne, In, at 5:30 o'clock PM, on the 8 day of
(location)
27, 2024.

Fund Name: <u>General</u>	Amount
<i>Major Budget Classification:</i>	
Personal Services	\$ <u>0</u>
Supplies	\$ <u>0</u>
Other Services & Charges	\$ <u>8,000,000</u>
Capital Outlays	\$ <u>0</u>
Township Assistance	\$ <u>0</u>
Debt Service	\$ <u>0</u>
Total for <u>General</u> Fund:	\$ <u>8,000,000</u>

Taxpayers appearing at the meeting shall have a right to be heard. The additional appropriations as finally made will be referred to the Department of Local Government Finance (DLGF). The DLGF will make a written determination as to the sufficiency of funds to support the appropriations made within fifteen (15) days of receipt of a Certified Copy of the action taken.

Dated 7/22/2024

David Sedestrom
(Fiscal Officer)

ADDITIONAL APPROPRIATION RESOLUTION/ORDINANCE

Whereas, it has been determined that it is now necessary to appropriate more money than was originally appropriated in the annual budget; now, therefore:

Sec. 1. Be It ordained (resolved) by the Fort Wayne City Council
(Governing Body)
For the Allen County Public Library, Allen County, that for the expenses of the
(Taxing Unit) (County)
taxing unit the following additional sums of money are hereby appropriated out of the funds
named and for the purposes specified, subject to laws governing the same:

Fund Name: <u>General</u>	Amount Requested	Amount Approved By Fiscal Body
<i>Major Budget Classification:</i>		
Personal Services	\$ _____	\$ _____
Supplies	\$ _____	\$ _____
Other Services & Charges	\$ <u>8,000,000</u>	\$ <u>8,000,000</u>
Capital Outlays	\$ _____	\$ _____
Township Assistance	\$ _____	\$ _____
Debt Service	\$ _____	\$ _____
Total for <u>General</u> Fund:	\$ <u>8,000,000</u>	\$ <u>8,000,000</u>

Adopted this 8 day of 27, 2024.

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ATTEST:

(Secretary of Governing Body)

Memo

To: Members of City Council

From: Valerie Ahr, Deputy Controller

Date: 8/1/2024

Re: Budget Adjustment for Allen County Public Library

Well, if you hang around long enough, there will be a first time for everything. In my almost 29 years of service to the City, I have never brought another taxing unit's appropriation to the table.

As explained in the ordinance, per IC 6-1.1-17-20.3c, if the Allen County Public Library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town, the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body.

However, according to the Allen County Public Library, special provisions still apply for Indiana public libraries that govern when binding review kicks in. Those provisions state as long as the library proposed expenditure budget stays at or below the MLGQ, it remains in a non-binding review status and the annual budget process proceeds through the ACPL board.

The Allen County Public Library is requesting an additional appropriation of \$8,000,000 for a Roof/Chillers/Solar panel project. There will be representatives from the library to answer any questions.