

THE BOARD OF LIBRARY TRUSTEES OF
THE ELA AREA PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

ORDINANCE NO. 19-09-02

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2019/2020

WHEREAS, the Illinois Municipal Budget Law, 50 ILCS 330/1, et seq., as amended, requires all Illinois municipal corporations, as broadly defined therein, to adopt a combined annual budget and appropriation ordinance, specifying the objects and purposes of expenditures; and the Illinois Public Library District Act, 75 ILCS 16/30-85 and 75 ILCS 16/35-25, provides procedures for the passage of a budget and appropriation ordinance; and

WHEREAS, pursuant to the above and other appropriate statutes, a budget and appropriation ordinance has been prepared in tentative form at the designation of this Board, and has been made available for public inspection for at least thirty (30) days prior to final action, and a public hearing on said budget and appropriation ordinance was held prior to final action hereon on September 17, 2019, and notice of said hearing was published on August 15, 2019, in the *Lake Zurich Courier*, a secular newspaper with a general circulation within the District;

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois, as follows:

Section 1. The following budget containing an estimate of all receipts of said Library District, and of the expenditures there from, be and the same hereby is adopted as the budget for said District for the fiscal year beginning July 1, 2019 and ending

June 30, 2020, and the same sums are hereby appropriated as necessary to defray the said expenses and liabilities of this Library District, for the objects and purposes indicated, for said fiscal year:

| | | <u>I. General Fund</u> |
|----------|---|------------------------|
| | <u>I General Fund</u> | |
| A | <u>ESTIMATED RECEIPTS:</u> | |
| | CASH ON HAND (07-01-19) | \$ 2,875,222 |
| | TAX REVENUES | \$ 5,306,007 |
| | CORPORATE REPLACEMENT TAX | \$ 7,000 |
| | PER CAPITA GRANT | \$ 43,078 |
| | OTHER GRANTS | |
| | FINES | |
| | LOST/DAMAGED | \$ 7,800 |
| | PROGRAMS | |
| | GIFTS | \$ 5,000 |
| | INTEREST | \$ 35,000 |
| | COPIER | \$ 10,000 |
| | TRANSFER TO FUND | |
| | TRANSFER FROM FUND | \$ (140,000) |
| | OTHER REVENUE | \$ 113,750 |
| | TOTAL INCOME | \$ 8,262,857 |
| B | <u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES</u> | |
| | PRINT AND NONPRINT | |
| | MATERIALS | \$ 515,000 |
| | ELECTRONIC INFORMATION | \$ 270,000 |
| | TOTAL MATERIALS | \$ 785,000 |
| | SERVICE & TECHNOLOGY PILOTS | \$ 16,200 |
| | POSTAGE | \$ 17,820 |
| | PROGRAM - ADULT | \$ 59,920 |
| | PROGRAM - CHILDREN'S | \$ 50,400 |
| | PROGRAM - FORGE | \$ 18,900 |
| | PUBLICITY | \$ 16,500 |
| | PRINTING | \$ 29,430 |
| | TRAVEL | \$ 14,700 |
| | TRAINING/MEMBERSHIP | \$ 32,550 |
| | OFFICE SUPPLIES | \$ 87,150 |
| | DATA BASE SERVICES | \$ 130,725 |
| | TOTAL SUPPORT SERVICES | \$ 474,295 |

OVERHEAD

| | | |
|-------------------------|-----------|----------------|
| UTILITIES - ELECTRICITY | \$ | 130,040 |
| UTILITIES – GAS | \$ | 21,000 |
| UTILITIES - TELEPHONE | \$ | 47,250 |
| UTILITIES - DATALINES | \$ | - |
| UTILITIES - WATER | \$ | 12,600 |
| TOTAL UTILITIES | \$ | 210,890 |

| | | |
|------------------------------|----|---------|
| ACCOUNTING/PAYROLL | \$ | 39,900 |
| LEGAL – ATTORNEY/PUBLICATION | \$ | 22,825 |
| OTHER - CONTRACTUAL SERVICE | \$ | 80,850 |
| OTHER - FEES | \$ | 420 |
| OFFICE EQUIPT./COPIER MAINT. | \$ | 55,388 |
| FURNITURE/EQUIPMENT | \$ | 45,000 |
| COMPUTER | | |
| HARDWARE/SOFTWARE | \$ | 139,020 |
| CONTINGENCY | \$ | 5,250 |

TOTAL NON-UTILITY**OVERHEAD**

| | |
|----|----------------|
| \$ | 388,653 |
|----|----------------|

TOTAL OVERHEAD

| | |
|----|----------------|
| \$ | 599,542 |
|----|----------------|

| | | |
|------------------|----|-----------|
| SALARIES: | \$ | 3,370,080 |
|------------------|----|-----------|

| | | |
|--|----|---------|
| <u>BENEFITS:</u> HEALTH INSURANCE | \$ | 351,583 |
|--|----|---------|

**TOTAL LIBRARY FUND
APPROPRIATIONS
(EXCLUSIVE OF TRANSFERS)**

| | |
|----|------------------|
| \$ | 5,580,500 |
|----|------------------|

INCLUDED TRANSFERS:**TO CAPITAL FUND - SPECIAL
RESERVE**

| | |
|----|----------------|
| \$ | 125,000 |
|----|----------------|

TO IMRF FUND

| | |
|----|---|
| \$ | - |
|----|---|

TO SOCIAL SECURITY

| | |
|----|---|
| \$ | - |
|----|---|

TO LIABILITY

| | |
|----|---|
| \$ | - |
|----|---|

TO SITE AND BUILDING FUND

| | |
|----|---------------|
| \$ | 15,000 |
|----|---------------|

TOTAL ALL TRANSFERS

| | |
|----|----------------|
| \$ | 140,000 |
|----|----------------|

I. GENERAL FUND

| | | |
|--------------------------------|----|------------------|
| ESTIMATED CASH ON HAND 6/30/19 | \$ | 2,682,357 |
|--------------------------------|----|------------------|

II. SPECIAL RESERVE FUND**A ESTIMATED RECEIPTS:**

| | | |
|-----------------------|-----------|------------------|
| CASH ON HAND 7/1/19 | \$ | 3,165,449 |
| TRANSFERS TO FUND | \$ | 125,000 |
| GIFTS – IMPACT FEES | \$ | 2,400 |
| INTEREST | \$ | 12,000 |
| TOTAL RECEIPTS | \$ | 3,304,849 |

**B APPROPRIATIONS FOR
ESTIMATED EXPENDITURES:**

| | | |
|---------------------------|-----------|------------------|
| CAPITAL | \$ | 1,250,000 |
| TOTAL EXPENDITURES | \$ | 1,250,000 |

| | | |
|---|----|------------------|
| ESTIMATED CASH ON HAND 6/30/2020 - | \$ | 2,054,849 |
| RESERVE FOR DEPRECIATION PURSUANT TO STATUTE | | |

**III. ILLINOIS MUNICIPAL RETIREMENT
FUND****A ESTIMATED RECEIPTS:**

| | | |
|-----------------------|-----------|----------------|
| CASH ON HAND 7/1/19 | - \$ | 168,794 |
| TAX REVENUES | \$ | 280,008 |
| TRANSFER TO FUND | \$ | - |
| INTEREST | \$ | 2,000 |
| TOTAL RECEIPTS | \$ | 450,802 |

**B APPROPRIATIONS FOR
ESTIMATED EXPENDITURES:**

| | | |
|--------------------------------------|-----------|----------------|
| EMPLOYEE BENEFITS | \$ | 361,600 |
| TOTAL IMRF APPROPRIATIONS | \$ | 361,600 |

| | | |
|-------------------------------------|----|---------------|
| ESTIMATED CASH ON HAND 6/30/2020 | \$ | 89,202 |
|-------------------------------------|----|---------------|

IV. SOCIAL SECURITY FUND**A ESTIMATED RECEIPTS:**

| | | |
|-------------------------------|-----------|----------------|
| CASH ON HAND 7/1/19 | \$ | 99,390 |
| TAX REVENUES | \$ | 225,012 |
| TRANSFER FROM GENERAL FUND | \$ | - |
| INTEREST | \$ | 600 |
| TOTAL RECEIPTS | \$ | 325,002 |

| | | | |
|---|---------------------------------------|----|---------|
| B | <u>APPROPRIATIONS FOR</u> | | |
| | <u>ESTIMATED EXPENDITURES:</u> | | |
| | EMPLOYEE BENEFITS | \$ | 247,500 |

| | | | |
|--|--|----|---------------|
| | TOTAL SOCIAL SECURITY FUND EXPENDITURES | \$ | 247,500 |
| | ESTIMATED CASH ON HAND 6/30/2020 | \$ | 77,502 |

V. LIABILITY INSURANCE

| | | | |
|---|-----------------------------------|----|---------------|
| A | <u>ESTIMATED RECEIPTS:</u> | - | |
| | CASH ON HAND 7/1/19 | \$ | 18,483 |
| | TAX REVENUES | \$ | 43,959 |
| | OTHER INCOME | \$ | - |
| | TRANSFER FROM GENERAL FUND | \$ | - |
| | INTEREST | \$ | 400 |
| | TOTAL RECEIPTS | \$ | 62,842 |

| | | | |
|---|---|----|---------------|
| B | <u>APPROPRIATIONS FOR</u> | | |
| | <u>ESTIMATED EXPENDITURES:</u> | | |
| | LIABILITY & BUSINESS INSURANCE | \$ | 49,000 |
| | TOTAL LIABILITY INSURANCE EXPENDITURES | \$ | 49,000 |
| | ESTIMATED CASH ON HAND 6/30/2020 | \$ | 13,842 |

VI. SITE AND BUILDING FUND

| | | | |
|---|-----------------------------------|----|----------------|
| A | <u>ESTIMATED RECEIPTS:</u> | - | |
| | CASH ON HAND 7/1/19 | \$ | 176,886 |
| | TAX REVENUES | \$ | 185,016 |
| | TRANSFER TO FUND | \$ | 15,000 |
| | INTEREST | \$ | 1,000 |
| | TOTAL RECEIPTS | \$ | 377,902 |

| | | | |
|--|---------------------------------------|----|---------|
| | <u>APPROPRIATIONS FOR</u> | | |
| | <u>ESTIMATED EXPENDITURES:</u> | | |
| | EQUIPMENT PURCHASE | \$ | 30,000 |
| | BUILDING MAINTENANCE & SUPPLIES | \$ | 103,400 |
| | TECHNICAL CONSULTING | \$ | 20,000 |
| | EQUIPMENT MAINTENANCE | \$ | 55,000 |
| | GROUPS MAINTENANCE | \$ | 60,000 |
| | HVAC REPAIR AND MAINTENANCE | \$ | 50,000 |

| | | | |
|--|---|----|----------------|
| | TOTAL SITE & BUILDING EXPENDITURES | \$ | 318,400 |
|--|---|----|----------------|

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|--|----------------------------------|----|---------------|
| | Estimated cash on hand 6/30/2018 | \$ | 59,502 |
|--|----------------------------------|----|---------------|

Section 2. There is hereby appropriated for the fiscal year:

| | |
|---|--------------------|
| I. General | \$5,580,500 |
| II. Special Reserve | \$1,250,000 |
| III. IMRF | \$361,600 |
| IV. Social Security | \$247,500 |
| V. Liability Insurance | \$49,000 |
| VI. Site and Building | \$318,400 |
| Aggregate Appropriations (All Funds) | \$7,807,000 |

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 75 ILCS 16/40-5, pursuant to plans developed and adopted by this Board and said unexpected balances shall be accumulated in this fund for the purpose of erecting a new library building, purchasing a site for the same, or building an addition thereto, or furnishing necessary equipment therefore. The Board further appropriates all sums accumulated in said fund or transferred thereto during the 2019/2020 fiscal year, subject to compliance with statutory procedures set forth above.

Section 4. Except as otherwise provided by law, no further appropriations shall be made at any time within such fiscal year, provided that this Board may from time to time make transfers between the various items in any fund not affecting the total amount appropriated, or appropriations in excess of those authorized by the budget in order to meet an immediate and unforeseen emergency, by two-thirds (2/3) vote of the trustees present and voting, as provided by 75ILCS 16/30-90, et seq., and this Board may

amend this 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 up to twenty percent (20%) of the appropriation shall be available until August 31st for the authorization of payment of obligations incurred prior to the close of the fiscal year, and until September 30th for the payment of such obligation, and any remaining balances shall be available for the transfer to the Special Reserve Fund to be accumulated, as provided by 75 ILCS 16/30-90.

Section 5. A copy of this ordinance in tentative form has been available for public inspection at the library with notice thereof given by posting and by publication in the *Lake Zurich Courier*, a secular newspaper with a general circulation within this District, in substantially the following form:

PUBLIC NOTICE is hereby given that a public hearing will be held on the proposed annual budget and appropriation ordinance for the fiscal year July 1, 2019 to June 30, 2020, at the following time and place: 6:00 p.m. on September 17, 2019 at the Ela Area Public Library, 275 Mohawk Trail, Lake Zurich, Illinois. The said ordinance in tentative form shall be available for public inspection by request at said library during regular library hours.

Section 6. This ordinance is passed pursuant to statutory authority and the Illinois Public Library District Act; Illinois Municipal Budget Law; and Illinois Code, and other statutes hereunto appertaining.

Section 7. This ordinance shall be in full force and effect from and after its passage, approval, and publication according to law.

Section 8. That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

Section 9. That each appropriated fund shall be divided among several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 1, constituting the total appropriations in the amount of SEVEN MILLION, EIGHT HUNDRED SEVEN THOUSAND DOLLARS (7,807,000) for the fiscal year July 1, 2018 to June 30, 2019.

Section 10. That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerks within 30 days after adoption.

Section 11. The following determinations by the Board of Trustees are hereby made part of the aforesaid budget:

(a) An estimate of all cash on hand at the beginning of the fiscal year is expected to be \$6,504,224.

(b) An estimate of all the cash expected to be received during the fiscal year from all sources is \$6,280,030.

(c) An estimate of all the expenditures contemplated for the fiscal year is \$7,807,000.

(d) An estimate of all the cash expected to be on hand at the end of the fiscal year is \$4,977,254.

(e) An estimate of the amount of property taxes to be received during the fiscal year is \$6,040,002.

PASSED by the Board of Library Trustees of the Ela Area Public Library District,
Lake County, Illinois on this 17th day of September, 2019, by a vote of:

AYES:6

NAYS:0

ABSENT:1

APPROVED:

Eric Corzine

President, the Board of Library Trustees
of the Ela Area Public Library District,
Lake County, Illinois

ATTEST:

Crystal Steker

Secretary

PASSED: September 17, 2019

APPROVED: September 17, 2019

Estimate of Revenue for Fiscal Year 2019-20
For
Ela Area Public Library District

The following is an estimate of revenues, by source, anticipated being received by Ela Area Public Library District, County of Lake, State of Illinois, during the fiscal year 2019-20.

| <u>SOURCE</u> | <u>AMOUNT</u> |
|--------------------------------------|----------------------|
| 1. Real Estate Tax | \$6,040,002 |
| 2. Personal Property Replacement Tax | \$7,000 |
| 3. Services and Fees | \$131,550 |
| 4. Interest Income | \$51,000 |
| 5. Gifts/Donations | \$5,000 |
| 6. Per Capita Grant | \$43,078 |
| 7. Miscellaneous Grants | 0 |
| Total: | \$6,280,030 |

The undersigned, being the Treasurer of the Ela Area Public Library District, hereby certifies that the foregoing is an estimate of revenues to be received by Ela Area Public Library District during the fiscal year 2019-20.

Dated: ____ September 17_____, 2019

Jim Stamoolis
Treasurer
Ela Area Public Library District