

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

ORDINANCE NO. 21-07-01

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2021/2022**

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 21, 2021, and notice of said hearing was published on August 9, 2021, in the *Daily Herald*, 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, 2021 and ending June 30, 2022, 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:

Fund	I. <u>GENERAL CORPORATE FUND</u>	FY2022 Appropriation
1	Fund balance at the beginning of fiscal year	\$2,737,812
1	<u>Estimated Revenues</u>	
1	PROPERTY TAXES	\$5,455,372
1	PPRT	\$10,000
1	PER CAPITA GRANT	\$43,078
1	COPIER/PRINTER	\$5,000
1	FINES	\$100
1	GIFTS-BOOKNOOK	\$1,000
1	GIFTS-BOOK-A-BRICK	\$1,500
1	GIFTS - OTHER	\$5,000
1	INTEREST	\$60,000
1	MARKET VALUE ADJUSTMENT	\$0
1	LOST & DAMAGED	\$5,000
1	OTHER REVENUE	\$1,000
1	PASSPORT REVENUE	\$70,000
1	Total Estimated Revenues	<u>\$5,657,050</u>
1	Total Estimated Funds Available	\$8,394,862
	<u>Estimated Expenditures</u>	
1	PERSONNEL	\$3,933,082
1	MATERIALS	\$882,470
1	SUPPORT SERVICES	\$443,396
1	UTILITIES	\$205,700
1	NON-UTILITY OVERHEAD	\$308,220
1	Total Estimated Expenditures	\$5,772,867
1	<u>Estimated Cash Balance end of fiscal year</u>	<u>\$2,621,996</u>
1	Amount Appropriated, General Corporate Fund	\$5,772,867
	II. <u>SPECIAL RESERVE FUND</u>	
2	Fund balance at the beginning of fiscal year	\$5,176,572
2	<u>Estimated Revenues</u>	
2	IMPACT FEES	\$2,400
2	INTEREST	\$25,000
2	Total Estimated Revenues	<u>\$27,400</u>
2	Total Estimated Funds Available	\$5,203,972
2	<u>Estimated Expenditures</u>	
2	CONTRACTUAL SERVICES	\$111,650
2	Total Estimated Expenditures	<u>\$111,650</u>
2	<u>Estimated Cash Balance end of fiscal year</u>	<u>\$5,092,322</u>

2 Amount Appropriated, Special Reserve Fund \$111,650

III. IMRF FUND

4 Fund balance at the beginning of fiscal year \$144,152

4 **Estimated Revenues**

4 PROPERTY TAXES \$280,002

4 INTEREST \$2,500

4 Total Estimated Revenues \$282,502

4 Total Estimated Funds Available \$426,654

4 **Estimated Expenditures**

4 EMPLOYER-PAID IMRF \$341,250

4 Total Estimated Expenditures \$341,250

4 Estimated Cash Balance at end of fiscal year \$85,404

4 Amount Appropriated, FICA Fund \$341,250

IV. LIABILITY INSURANCE FUND

5 Fund balance at the beginning of fiscal year \$49,399

5 **Estimated Revenues**

5 PROPERTY TAXES \$43,948

5 INTEREST \$500

5 Total Estimated Revenues \$44,448

5 Total Estimated Funds Available \$93,847

5 **Estimated Expenditures**

5 LIABILITY INSURANCE PAYMENTS \$46,294

5 Total Estimated Expenditures \$46,294

5 Estimated Cash Balance at end of fiscal year \$47,553

5 Amount Appropriated, Liability Insurance Fund \$46,294

V. SITE & BUILDING FUND

10 Fund balance at the beginning of fiscal year \$151,264

10 **Estimated Revenues**

10 PROPERTY TAXES \$225,004

10 INTEREST \$1,000

10 Total Estimated Revenues \$226,004

10	Total Estimated Funds Available	\$377,268
10	<u>Estimated Expenditures</u>	
10	BUILDING MAINTENANCE	\$66,000
10	TECHNICAL CONSULTING	\$5,500
10	EQUIPMENT MAINTENANCE	\$49,500
10	SECURITY ALARM MAINTENANCE	\$2,750
10	FIRE SUPPRESSION MAINTENANCE	\$3,850
10	TELEPHONE MAINTENANCE	\$3,300
10	FURNITURE & EQUIPMENT	\$16,500
10	GROUNDS MAINTENANCE	\$48,400
10	LANDSCAPE MAINTENANCE	\$17,050
10	REFUSE	\$4,950
10	SNOW REMOVAL	\$16,500
10	HVAC MAINTENANCE	\$49,500
10	SUPPLIES	\$35,200
10	Total Estimated Expenditures	<u>\$319,000</u>
10	<u>Estimated Cash Balance end of fiscal year</u>	<u>\$58,268</u>
10	Amount Appropriated, Site & Building Fund	\$319,000

VI. FICA FUND

11	Fund balance at the beginning of fiscal year	\$119,435
11	<u>Estimated Revenues</u>	
11	PROPERTY TAXES	\$204,004
11	INTEREST	\$500
11	Total Estimated Revenues	<u>\$204,504</u>
11	Total Estimated Funds Available	\$323,939
11	<u>Estimated Expenditures</u>	
11	EMPLOYER-PAID FICA	\$273,000
11	Total Estimated Expenditures	<u>\$273,000</u>
11	<u>Estimated Cash Balance end of fiscal year</u>	<u>\$50,939</u>
11	Amount Appropriated, FICA Fund	\$273,000

RECAPITULATION

1	General Corporate Fund	\$5,772,867
2	Special Reserve Fund	\$111,650
4	IMRF Fund	\$341,250
5	Liability Insurance Fund	\$46,294
10	Site & Building Fund	\$319,000
11	FICA Fund	\$273,000

Total Appropriation

\$6,864,060

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

RECAPITULATION

1	General Corporate Fund	\$5,772,867
2	Special Reserve Fund	\$111,650
4	IMRF Fund	\$341,250
5	Liability Insurance Fund	\$46,294
10	Site & Building Fund	\$319,000
11	FICA Fund	\$273,000
	Total Appropriation	\$6,864,060

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 2021/2022 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. This ordinance is passed pursuant to statutory authority and the Illinois Public Library District Act; Illinois Municipal Budget Law; and other statutes hereunto appertaining.

Section 6. This ordinance shall be in full force and effect from and after its passage, approval, and publication according to law.

Section 7. 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 8. That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerks within 30 days after adoption.

Section 9. 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 \$8,547,924.

(b) An estimate of all the cash expected to be received during the fiscal year from all sources is \$6,442,409.

(c) An estimate of all the expenditures contemplated for the fiscal year is \$6,864,060.

(d) An estimate of all the cash expected to be on hand at the end of the fiscal year is \$8,126,273.

(e) An estimate of the amount of property taxes to be received during the fiscal year is \$6,208,331.

PASSED by the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois on this 21st day of September, 2021, by a vote of:

AYES: 7

NAYS: 0

ABSENT: 0

APPROVED:



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

ATTEST:



Cathy McCauley,
Secretary

PASSED: September 21, 2021

APPROVED: September 21, 2021


Estimate of Revenue for Fiscal Year 2021-22
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 2021-22.

Revenues	
LIBRARY-WIDE	
PROPERTY TAXES	6,208,331
PPRT	10,000
PER CAPITA GRANT	43,078
IMPACT FEES	2,400
COPIER/PRINTER	5,000
FINES	100
GIFTS-BOOKNOOK	1,000
GIFTS-BOOK-A-BRICK	1,500
GIFTS - OTHER	5,000
INTEREST	89,500
LOST & DAMAGED	5,000
OTHER REVENUE	1,000
PASSPORT REVENUE	70,000
Total LIBRARY-WIDE	<u>6,442,409</u>
Total Revenues	<u>6,442,409</u>

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 2021-22.

Dated: September 21, 2021


Cindy Blank,
Treasurer, the Board of Library Trustees
of the Ela Area Public Library District,
Lake County, Illinois

CERTIFICATE

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and serving Treasurer, and as such am the designated financial officer of the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois; and

I DO FURTHER CERTIFY that the above attached:

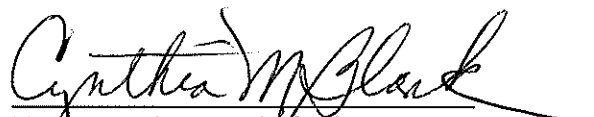
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Is a true and correct copy of said Ordinance which was presented, passed, and recorded by said Library District at its regular meeting on September 21, 2021, As appears from the books and records of the Board of Library Trustees of the Ela Area Public Library District.

Dated this 21 day of September, 2021.

//Cindy Blank//


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