

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

ORDINANCE NO. 22-07-01

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2022/2023**

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 20, 2022, and notice of said hearing was published on August 1, 2022, 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, 2022 and ending June 30, 2023, 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:

I. GENERAL CORPORATE FUND

Estimated fund balance at the beginning of fiscal year \$3,000,000

Estimated Revenues

PROPERTY TAXES	\$5,645,100
RECAPTURE LEVY	\$23,431
PPRT	\$25,000
PER CAPITA GRANT	\$50,887
GRANTS - OTHER	\$0
COPIER/PRINTER	\$5,000
FINES	\$100
GIFTS-BOOKNOOK	\$0
GIFTS-BOOK-A-BRICK	\$2,000
GIFTS-RESTRICTED-GARDEN	\$1,000

GIFTS-OTHER	\$1,000
INTEREST	\$40,000
MARKET VALUE ADJ	\$0
LOST & DAMAGED	\$10,000
OTHER REVENUE	\$5,000
PASSPORT REVENUE	\$70,000
Total Estimated Revenues	<u>\$5,878,518</u>
Total Estimated Funds Available	\$8,878,518
<u>Estimated Expenditures</u>	
PERSONNEL	\$4,192,125
MATERIALS	\$884,400
SUPPORT SERVICES	\$451,431
UTILITIES	\$280,500
NON-UTILITY OVERHEAD	\$359,196
Total Estimated Expenditures	\$6,167,652
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$2,710,866</u>

II. SPECIAL RESERVE FUND

Estimated fund balance at the beginning of fiscal year \$5,250,000

Estimated Revenues

IMPACT FEES	\$5,000
INTEREST	\$30,000
Total Estimated Revenues	<u>\$35,000</u>
Total Estimated Funds Available	\$5,285,000

Estimated Expenditures

BUILDING MAINTENANCE	\$0
CONTRACTUAL SERVICES	\$3,327,500
FURNITURE & EQUIPMENT	\$797,500
Total Estimated Expenditures	<u>\$4,125,000</u>
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$1,160,000</u>
Amount Appropriated, Special Reserve Fund	\$4,125,000

III. IMRF FUND

Estimated fund balance at the beginning of fiscal year \$100,000

Estimated Revenues

PROPERTY TAXES	\$274,050
INTEREST	\$750
Total Estimated Revenues	<u>\$274,800</u>
Total Estimated Funds Available	\$374,800

Estimated Expenditures

EMPLOYER-PAID IMRF	\$294,000
Total Estimated Expenditures	<u>\$294,000</u>
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$80,800</u>
Amount Appropriated, FICA Fund	\$294,000

IV. LIABILITY INSURANCE FUND

Estimated fund balance at the beginning of fiscal year	\$60,000
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Estimated Revenues

PROPERTY TAXES	\$0
INTEREST	\$100
Total Estimated Revenues	<u>\$100</u>
Total Estimated Funds Available	\$60,100

Estimated Expenditures

LIABILITY INSURANCE PAYMENTS	\$44,000
Total Estimated Expenditures	<u>\$44,000</u>
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$16,100</u>
Amount Appropriated, Liability Insurance Fund	\$44,000

V. SITE & BUILDING FUND

Estimated fund balance at the beginning of fiscal year	\$150,000
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Estimated Revenues

PROPERTY TAXES	\$199,307
INTEREST	\$500
Total Estimated Revenues	<u>\$199,807</u>
Total Estimated Funds Available	\$349,807

Estimated Expenditures

BUILDING MAINTENANCE	\$71,500
CONTRACTUAL SERVICES	\$0
TECHNICAL CONSULTING	\$0
EQUIPMENT MAINT	\$52,250
SECURITY ALARM MAINTENANCE	\$3,300
FIRE SUPPRESSION MAINTENANCE	\$4,400
TELEPHONE MAINTENANCE	\$0
FURNITURE & EQUIPMENT	\$16,500
GROUNDS MAINTENANCE	\$27,500
LANDSCAPE MAINTENANCE	\$24,200
REFUSE	\$6,600
SNOW REMOVAL	\$16,500

HVAC MAINTENANCE	\$55,000
SUPPLIES	\$27,500
CONTINGENCIES	\$5,500
Total Estimated Expenditures	<u>\$310,750</u>
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$39,057</u>
Amount Appropriated, Site & Building Fund	\$310,750

VI. FICA FUND

Estimated fund balance at the beginning of fiscal year \$90,000

Estimated Revenues

PROPERTY TAXES	\$224,209
INTEREST	\$500
Total Estimated Revenues	<u>\$224,709</u>
Total Estimated Funds Available	\$314,709

Estimated Expenditures

EMPLOYER-PAID FICA	\$304,500
Total Estimated Expenditures	<u>\$304,500</u>
<u>Estimated Fund Balance end of fiscal year</u>	<u>\$10,209</u>
Amount Appropriated, FICA Fund	\$304,500

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

RECAPITULATION

General Corporate Fund	\$6,167,652
Special Reserve Fund	\$4,125,000
IMRF Fund	\$294,000
Liability Insurance Fund	\$44,000
Site & Building Fund	\$310,750
FICA Fund	\$304,500
Total Appropriation	\$11,245,902

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 2022/2023 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 Lake County Clerk 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 \$8,819,290.

(b) An estimate of all the cash expected to be received during the fiscal year from all sources is \$6,612,934.

(c) An estimate of all the expenditures contemplated for the fiscal year is \$11,245,902.

(d) An estimate of all the cash expected to be on hand at the end of the fiscal year is \$4,186,322.

(e) An estimate of the amount of property taxes to be received during the fiscal year is \$6,342,666.

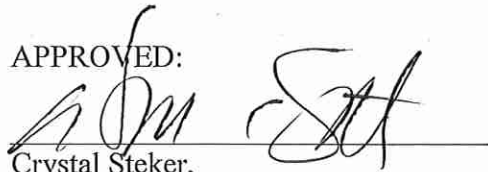
PASSED by the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois on this 20th day of September, 2022, by a vote of:

AYES:

NAYS:

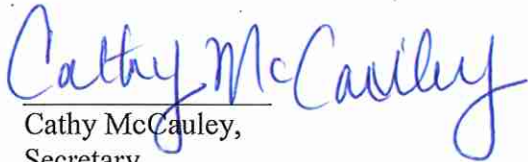
ABSENT:

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 20, 2022

APPROVED: September 20, 2022

Estimate of Revenue for Fiscal Year 2022-23
For
Ela Area Public Library District

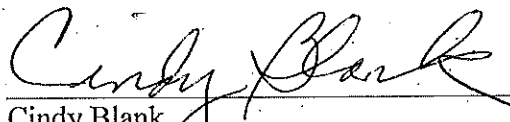
The following is an estimate of revenues, by source, anticipated being received by Ela Area Public Library District, County of Lake, State of Illinois, during the fiscal year 2022-23.

Revenues

LIBRARY-WIDE	
PROPERTY TAXES	6,342,666
RECAPTURE LEVY	23,431
PPRT	25,000
PER CAPITA GRANT	50,887
IMPACT FEES	5,000
COPIER/PRINTER	5,000
FINES	100
GIFTS-BOOK-A-BRICK	2,000
GIFTS-RESTRICTED GARDEN CLUB	1,000
GIFTS - OTHER	1,000
INTEREST	71,850
LOST & DAMAGED	10,000
OTHER REVENUE	5,000
PASSPORT REVENUE	70,000
Total LIBRARY-WIDE	<u>6,612,934</u>
Total Revenues	<u>6,612,934</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 2022-23.

Dated: September 20, 2022



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