

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

ORDINANCE NO. 17-09-02

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE  
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2017/2018**

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 19, 2017, and notice of said hearing was published on August 10, 2017, 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, 2017 and ending

June 30, 2018, 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>
<b>A</b>	<b><u>ESTIMATED RECEIPTS:</u></b>	
	CASH ON HAND (07-01-17)	\$ 2,949,044
	TAX REVENUES	\$ 4,828,571
	CORPORATE REPLACEMENT TAX	\$ 7,000
	PER CAPITA GRANT	\$ 26,758
	OTHER GRANTS	\$ -
	FINES	\$ -
	LOST/DAMAGED PROGRAMS	\$ 7,800
	GIFTS	\$ 5,000
	INTEREST	\$ 25,000
	COPIER	\$ 10,000
	TRANSFER TO FUND	\$ -
	TRANSFER FROM FUND	\$ (40,000)
	OTHER REVENUE	\$ 133,750
	<b>TOTAL INCOME</b>	<b>\$ 7,952,923</b>
<b>B</b>	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES</u></b>	
	PRINT AND NONPRINT MATERIALS	\$ 500,000
	ELECTRONIC INFORMATION	\$ 265,000
	<b>TOTAL MATERIALS</b>	<b>\$ 765,000</b>
	SERVICE & TECHNOLOGY PILOTS	\$ 15,000
	POSTAGE	\$ 17,325
	PROGRAM - ADULT	\$ 59,920
	PROGRAM - CHILDREN'S	\$ 48,150
	PROGRAM - FORGE	\$ 19,260
	PUBLICITY	\$ 15,750
	PRINTING	\$ 31,500
	TRAVEL	\$ 14,700
	TRAINING/MEMBERSHIP	\$ 32,550
	OFFICE SUPPLIES	\$ 89,250
	DATA BASE SERVICES	\$ 130,725
	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 474,130</b>
	<b><u>OVERHEAD</u></b>	

UTILITIES - ELECTRICITY	\$	112,350
UTILITIES - GAS	\$	21,000
UTILITIES - TELEPHONE	\$	29,400
UTILITIES - DATALINES	\$	38,850
UTILITIES - WATER	\$	10,500
<b>TOTAL UTILITIES</b>	<b>\$</b>	<b>212,100</b>

ACCOUNTING/PAYROLL	\$	37,275
LEGAL - ATTORNEY/PUBLICATION	\$	12,000
OTHER - CONTRACTUAL SERVICE	\$	388,929
OTHER - FEES	\$	420
OFFICE EQUIPT./COPIER MAINT.	\$	55,388
FURNITURE/EQUIPMENT	\$	40,000
COMPUTER		
HARDWARE/SOFTWARE	\$	100,000
CONTINGENCY	\$	6,300

**TOTAL NON-UTILITY OVERHEAD** \$ 640,312

**TOTAL OVERHEAD** \$ 852,412

**SALARIES:** \$ 3,200,000

**BENEFITS: HEALTH INSURANCE** \$ 357,000

**TOTAL LIBRARY FUND APPROPRIATIONS (EXCLUSIVE OF TRANSFERS)** \$ 5,648,542

**INCLUDED TRANSFERS:**

TO CAPITAL FUND - SPECIAL RESERVE	\$	-
TO IMRF FUND	\$	-
TO SOCIAL SECURITY	\$	-
TO LIABILITY	\$	-
TO SITE AND BUILDING FUND	\$	-
<b>TOTAL ALL TRANSFERS</b>	<b>\$</b>	<b>-</b>

**I. GENERA FUND**

ESTIMATED CASH ON HAND 6/30/18 \$ 2,304,381

		<u>II. SPECIAL RESERVE FUND</u>	
A	<b><u>ESTIMATED RECEIPTS:</u></b>		
	CASH ON HAND 7/1/17	\$	2,951,635
	TRANSFERS TO FUND	\$	-
	GIFTS – IMPACT FEES	\$	2,400
	INTEREST	\$	12,000
	<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>2,966,035</b>
B	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES:</u></b>		
	CAPITAL	\$	500,000
	<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>500,000</b>
	ESTIMATED CASH ON HAND 6/30/18 -	\$	2,466,035
	RESERVE FOR DEPRECIATION PURSUANT TO STATUTE		

		<u>III. ILLINOIS MUNICIPAL RETIREMENT FUND</u>	
A	<b><u>ESTIMATED RECEIPTS:</u></b>		
	CASH ON HAND 7/1/17	-	\$ 165,105
	TAX REVENUES	\$	203,033
	TRANSFER TO FUND	\$	20,000
	INTEREST	\$	1,800
	<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>389,938</b>
B	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES:</u></b>		
	EMPLOYEE BENEFITS	\$	365,000
	<b>TOTAL IMRF APPROPRIATIONS</b>	<b>\$</b>	<b>365,000</b>
	ESTIMATED CASH ON HAND 6/30/18	\$	24,938

		<u>IV. SOCIAL SECURITY FUND</u>	
A	<b><u>ESTIMATED RECEIPTS:</u></b>		
	CASH ON HAND 7/1/17	\$	108,998
	TAX REVENUES	\$	353,737
	TRANSFER FROM GENERAL FUND	\$	-
	INTEREST	\$	600
	<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>463,335</b>
B	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES:</u></b>		
	EMPLOYEE BENEFITS	\$	240,000

<b>TOTAL SOCIAL SECURITY FUND EXPENDITURES</b>	\$	240,000
ESTIMATED CASH ON HAND 6/30/18	\$	223,335

<b><u>V. LIABILITY INSURANCE</u></b>		
A	<b><u>ESTIMATED RECEIPTS:</u></b>	
	CASH ON HAND 7/1/17	\$ 34,747
	TAX REVENUES	\$ 7,806
	OTHER INCOME	\$ 2,500
	TRANSFER FROM GENERAL FUND	\$ 20,000
	INTEREST	\$ 350
	<b>TOTAL RECEIPTS</b>	<b>\$ 65,403</b>
B	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES:</u></b>	
	LIABILITY & BUSINESS INSURANCE	\$ 55,000
	<b>TOTAL LIABILITY INSURANCE EXPENDITURES</b>	<b>\$ 55,000</b>
	ESTIMATED CASH ON HAND 6/30/18	\$ 10,403

<b><u>VI. SITE AND BUILDING FUND</u></b>		
A	<b><u>ESTIMATED RECEIPTS:</u></b>	
	CASH ON HAND 7/1/17	\$ 121,496
	TAX REVENUES	\$ 271,367
	TRANSFER TO FUND	\$ -
	INTEREST	\$ 1,000
	<b>TOTAL RECEIPTS</b>	<b>\$ 393,863</b>
	<b><u>APPROPRIATIONS FOR ESTIMATED EXPENDITURES:</u></b>	
	EQUIPMENT PURCHASE	\$ 30,000
	BUILDING MAINTENANCE & SUPPLIES	\$ 147,147
	TECHNICAL CONSULTING	\$ 30,000
	EQUIPMENT MAINTENANCE	\$ 55,000
	GROUNDS MAINTENANCE	\$ 60,000
	HVAC REPAIR AND MAINTENANCE	\$ 50,000
	<b>TOTAL SITE &amp; BUILDING EXPENDITURES</b>	<b>\$ 372,147</b>
	Estimated cash on hand 6/30/2018	\$ 21,716

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

I. General	\$5,648,542
II. Special Reserve	\$500,000
III. IMRF	\$365,000
IV. Social Security	\$240,000
V. Liability Insurance	\$55,000
VI. Site and Building	\$372,147
<b>Aggregate Appropriations (All Funds)</b>	<b>\$7,180,689</b>

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 2017/2018 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 30<sup>th</sup> 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, 2017 to June 30, 2018, at the following time and place: 6:00 p.m. on September 19, 2017 at the Ela Area Public Library, 275 Mohawk, 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, ONE HUNDRED EIGHTY THOUSAND, SIX HUNDRED EIGHTY-NINE DOLLARS (7,180,689) for the fiscal year July 1, 2017 to June 30, 2018.

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 \$6,331,024.

(b) An estimate of all the cash expected to be received during the fiscal year from all sources is \$5,900,472.

(c) An estimate of all the expenditures contemplated for the fiscal year is \$7,180,689.

(d) An estimate of all the cash expected to be on hand at the end of the fiscal year is \$5,050,807.

(e) An estimate of the amount of property taxes to be received during the fiscal year is \$5,664,514.



PASSED by the Board of Library Trustees of the Ela Area Public Library District,  
Lake County, Illinois on this 19<sup>th</sup> day of September, 2019, by a vote of:

AYES:

NAYS:

ABSENT:

APPROVED:

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

ATTEST:

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Secretary

PASSED: September 19, 2017

APPROVED: September 19, 2017

**Estimate of Revenue for Fiscal Year 2017-18  
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 2017-18.

<b><u>SOURCE</u></b>	<b><u>AMOUNT</u></b>
1. Real Estate Tax	\$5,664,514
2. Personal Property Replacement Tax	\$7000
3. Fees	\$156,450
4. Interest Income	\$40,750
5. Gifts/Donations	\$5,000
6. Per Capita Grant	\$26,758
7. Miscellaneous Grants	0
<b>Total:</b>	<b>\$5,900,472</b>

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 2017-18.

Dated: \_\_\_\_\_, 2017

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Treasurer  
Ela Area Public Library District