

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

ORDINANCE NO. 18-09-02

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSES FOR THE FISCAL YEAR 2018/2019**

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 18, 2018, and notice of said hearing was published on August 9, 2018, 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, 2018 and ending

June 30, 2019, 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 ESTIMATED RECEIPTS:		
CASH ON HAND (07-01-18)	\$	2,572,027
TAX REVENUES	\$	5,149,681
CORPORATE REPLACEMENT TAX	\$	7,000
PER CAPITA GRANT	\$	43,078
OTHER GRANTS		
FINES		
LOST/DAMAGED PROGRAMS	\$	7,800
GIFTS	\$	5,000
INTEREST	\$	35,000
COPIER	\$	10,000
TRANSFER TO FUND		
TRANSFER FROM FUND	\$	(100,000)
OTHER REVENUE	\$	103,750
TOTAL INCOME	\$	7,833,336
B APPROPRIATIONS FOR ESTIMATED EXPENDITURES		
PRINT AND NONPRINT MATERIALS	\$	500,000
ELECTRONIC INFORMATION	\$	265,000
TOTAL MATERIALS	\$	765,000
SERVICE & TECHNOLOGY PILOTS	\$	16,000
POSTAGE	\$	18,000
PROGRAM - ADULT	\$	60,000
PROGRAM - CHILDREN'S	\$	41,000
PROGRAM - FORGE	\$	20,000
PUBLICITY	\$	18,000
PRINTING	\$	32,000
TRAVEL	\$	15,000
TRAINING/MEMBERSHIP	\$	33,000
OFFICE SUPPLIES	\$	88,000
DATA BASE SERVICES	\$	131,000
TOTAL SUPPORT SERVICES	\$	472,000

OVERHEAD

UTILITIES - ELECTRICITY	\$	125,000
UTILITIES - GAS	\$	22,000
UTILITIES - TELEPHONE	\$	30,000
UTILITIES - DATALINES	\$	38,000
UTILITIES - WATER	\$	11,000
TOTAL UTILITIES	\$	226,000

ACCOUNTING/PAYROLL	\$	37,000
LEGAL - ATTORNEY/PUBLICATION	\$	12,000
OTHER - CONTRACTUAL SERVICE	\$	50,000
OTHER - FEES	\$	-
OFFICE EQUIPT./COPIER MAINT.	\$	57,000
FURNITURE/EQUIPMENT	\$	35,000
COMPUTER		
HARDWARE/SOFTWARE	\$	125,000
CONTINGENCY	\$	7,000

**TOTAL NON-UTILITY
OVERHEAD**

\$ 323,000

TOTAL OVERHEAD

\$ 549,000

SALARIES:

\$ 3,300,000

BENEFITS: HEALTH INSURANCE

\$ 357,000

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

\$ 5,443,000

INCLUDED TRANSFERS:

TO CAPITAL FUND - SPECIAL RESERVE	\$	100,000
TO IMRF FUND	\$	-
TO SOCIAL SECURITY	\$	-
TO LIABILITY	\$	-
TO SITE AND BUILDING FUND	\$	-
TOTAL ALL TRANSFERS	\$	100,000

I. GENERAL FUND

ESTIMATED CASH ON HAND 6/30/19 \$ **2,304,381**

II. SPECIAL RESERVE FUND

A	<u>ESTIMATED RECEIPTS:</u>		
	CASH ON HAND 7/1/18	\$	2,621,755
	TRANSFERS TO FUND	\$	100,000
	GIFTS – IMPACT FEES	\$	2,400
	INTEREST	\$	12,000
	TOTAL RECEIPTS	\$	2,736,155

B **APPROPRIATIONS FOR ESTIMATED EXPENDITURES:**

	CAPITAL	\$	500,000
	TOTAL EXPENDITURES	\$	500,000

	ESTIMATED CASH ON HAND 6/30/19 -	\$	2,236,155
	RESERVE FOR DEPRECIATION PURSUANT TO STATUTE		

III. ILLINOIS MUNICIPAL RETIREMENT FUND

A	<u>ESTIMATED RECEIPTS:</u>		
	CASH ON HAND 7/1/18	\$	124,360
	TAX REVENUES	\$	319,536
	TRANSFER TO FUND	\$	-
	INTEREST	\$	2,000
	TOTAL RECEIPTS	\$	445,896

B **APPROPRIATIONS FOR ESTIMATED EXPENDITURES:**

	EMPLOYEE BENEFITS	\$	325,000
	TOTAL IMRF APPROPRIATIONS	\$	325,000

	ESTIMATED CASH ON HAND 6/30/19	\$	120,896
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IV. SOCIAL SECURITY FUND

A	<u>ESTIMATED RECEIPTS:</u>		
	CASH ON HAND 7/1/18	\$	241,623
	TAX REVENUES	\$	71,903
	TRANSFER FROM GENERAL FUND	\$	-
	INTEREST	\$	600
	TOTAL RECEIPTS	\$	314,126

<u>APPROPRIATIONS FOR</u>		
<u>ESTIMATED EXPENDITURES:</u>		
B	EMPLOYEE BENEFITS	\$ 240,000
	TOTAL SOCIAL SECURITY FUND EXPENDITURES	\$ 240,000
	ESTIMATED CASH ON HAND 6/30/19	\$ 74,126

V. LIABILITY INSURANCE

A	<u>ESTIMATED RECEIPTS:</u>	-	
	CASH ON HAND 7/1/18	\$	19,263
	TAX REVENUES	\$	43,947
	OTHER INCOME	\$	2,500
	TRANSFER FROM GENERAL FUND	\$	-
	INTEREST	\$	400
	TOTAL RECEIPTS	\$	66,110

<u>APPROPRIATIONS FOR</u>			
<u>ESTIMATED EXPENDITURES:</u>			
B	LIABILITY & BUSINESS INSURANCE	\$	55,000
	TOTAL LIABILITY INSURANCE EXPENDITURES	\$	55,000
	ESTIMATED CASH ON HAND 6/30/19	\$	11,110

VI. SITE AND BUILDING FUND

A	<u>ESTIMATED RECEIPTS:</u>	-	
	CASH ON HAND 7/1/18	\$	139,759
	TAX REVENUES	\$	264,612
	TRANSFER TO FUND	\$	-
	INTEREST	\$	1,000
	TOTAL RECEIPTS	\$	405,371

<u>APPROPRIATIONS FOR</u>			
<u>ESTIMATED EXPENDITURES:</u>			
	EQUIPMENT PURCHASE	\$	30,000
	BUILDING MAINTENANCE & SUPPLIES	\$	90,000
	TECHNICAL CONSULTING	\$	30,000
	EQUIPMENT MAINTENANCE	\$	55,000
	GROUPS MAINTENANCE	\$	60,000
	HVAC REPAIR AND MAINTENANCE	\$	52,000
	TOTAL SITE & BUILDING EXPENDITURES	\$	317,000

		\$	88,371
	Estimated cash on hand 6/30/2019		

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

I. General	\$5,443,000
II. Special Reserve	\$500,000
III. IMRF	\$325,000
IV. Social Security	\$240,000
V. Liability Insurance	\$55,000
VI. Site and Building	\$317,000
Aggregate Appropriations (All Funds)	\$6,880,000

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 2018/2019 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, 2018 to June 30, 2019, at the following time and place: 6:00 p.m. on September 18, 2018 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 SIX MILLION, EIGHT HUNDRED EIGHTY THOUSAND DOLLARS (6,880,000) 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 \$5,718,787.

(b) An estimate of all the cash expected to be received during the fiscal year from all sources is \$6,082,207.

(c) An estimate of all the expenditures contemplated for the fiscal year is \$6,880,000.

(d) An estimate of all the cash expected to be on hand at the end of the fiscal year is \$4,920,994.

(e) An estimate of the amount of property taxes to be received during the fiscal year is \$5,849,679.

PASSED by the Board of Library Trustees of the Ela Area Public Library District,
Lake County, Illinois on this 18th day of September, 2019, by a vote of:

AYES:

NAYS:

ABSENT:

APPROVED:

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

ATTEST:

Secretary

PASSED: September 18, 2018

APPROVED: September 18, 2018

**Estimate of Revenue for Fiscal Year 2018-19
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 2018-19.

<u>SOURCE</u>	<u>AMOUNT</u>
1. Real Estate Tax	\$5,849,679
2. Personal Property Replacement Tax	\$7,000
3. Services and Fees	\$126,450
4. Interest Income	\$51,000
5. Gifts/Donations	\$5,000
6. Per Capita Grant	\$43,078
7. Miscellaneous Grants	0
Total:	\$6,082,207

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 2018-19.

Dated: _____, 2018

Treasurer
Ela Area Public Library District