

STATE OF ILLINOIS)
COUNTY OF McHENRY)

**THE BOARD OF LIBRARY TRUSTEES
OF THE McHENRY PUBLIC LIBRARY DISTRICT
McHENRY, ILLINOIS**

ORDINANCE No. 2023/2024-03

**TENTATIVE COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR THE McHENRY PUBLIC LIBRARY DISTRICT
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023
AND ENDING JUNE 30, 2024**

WHEREAS, the Illinois Municipal Budget Law, Illinois Revised Statutes, Chapter 85, Section 801, 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, provides procedures for the passage of a Budget and Appropriation Ordinance and a Tax Levy 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 at least thirty (30) days prior to final action thereon, and a public hearing on said Budget and Appropriation Ordinance has been held prior to final action hereon, and notice of said hearing to be published on or before August 18, 2023, being more than 30 days prior to said hearing, in a newspaper published within the district.

NOW THEREFORE, BE IT ORDAINED by the President and Board of Library Trustees of the McHENRY PUBLIC LIBRARY DISTRICT, McHenry, McHenry County, Illinois, as follows:

Section One: The following budget containing a statement of cash on hand at the beginning of the fiscal year, an estimate of all cash receipts of said Library District to be received during such fiscal year from all sources, the estimated expenditures contemplated for such fiscal year and a statement of the estimated cash on hand at the end of such fiscal year be, and the same is hereby adopted as the Budget for said Library District for the fiscal year beginning July 1, 2023 and ending June 30, 2024, and the same sum are hereby appropriated as necessary to defray the said expenses and liabilities of this Public Library District, for the objects and purposes and in the estimated amounts as indicated, for said fiscal year:

I. GENERAL FUND

A. ESTIMATED REVENUE:

	APPROPRIATION	BUDGET
1. Est. Cash on hand as of 6/30/23	\$3,133,925.00	\$2,507,141.00
2. Property Taxes	\$4,400,150.00	\$3,520,111.05
3. Revenue Recapture—Property Taxes	\$ 14,775.00	\$ 11,819.46
4. Corporate Replacement Tax	\$ 0.00	\$ 0.00
5. Interest Income- General	\$ 156,250.00	\$ 125,000.00
6. Dividends	\$ 375.00	\$ 300.00
7. NonResident & Enhanced Fee Cards	\$ 950.00	\$ 750.00
8. Fines and Fees	\$ 21,875.00	\$ 17,500.00
9. Collection Agency Fees	\$ 625.00	\$ 500.00
10. Copy/Scan/Fax Income	\$ 20,625.00	\$ 16,500.00
11. Annexation & Developer Fees	\$ 31,250.00	\$ 25,000.00
12. Retiree & Cobra Insurance Payments	\$ 22,500.00	\$ 18,000.00
13. Program Fees/Misc. Fees	\$ 2,500.00	\$ 2,000.00
14. Meeting Room Fees	\$ 2,825.00	\$ 2,250.00
15. License Plate Renewal Fees	\$ 163,750.00	\$ 131,000.00
16. Miscellaneous Income	\$ 93,750.00	\$ 75,000.00
17. Lost & Damaged Materials	\$ 8,125.00	\$ 6,500.00
18. CCS/LLSAP Income	\$ 13,125.00	\$ 10,500.00
19. Solar Credits	\$ 6,575.00	\$ 5,250.00
20. Over/Short	\$ 625.00	\$ 500.00
TOTAL GENERAL FUND REVENUE	\$8,094,575.00	\$6,475,621.51

B. APPROPRIATIONS FOR ESTIMATED EXPENDITURES

1. MATERIALS & SUPPLIES

	APPROPRIATION	BUDGET
a. Adult Books	\$ 84,375.00	\$ 67,500.00
b. Youth Books	\$ 62,500.00	\$ 50,000.00
c. Professional Resources	\$ 4,375.00	\$ 3,500.00
d. Administrative Resources	\$ 4,375.00	\$ 3,500.00
e. Magazines and Newspapers	\$ 18,750.00	\$ 15,000.00
f. Adult AV Materials	\$ 38,750.00	\$ 31,000.00
g. Youth AV Materials	\$ 16,250.00	\$ 13,000.00
h. Library of Things	\$ 15,000.00	\$ 12,000.00
i. Video Games	\$ 18,750.00	\$ 15,000.00
j. Digital Media Services	\$ 121,875.00	\$ 97,500.00
k. Electronic Resources	\$ 103,125.00	\$ 82,500.00
l. Library Supplies	\$ 8,750.00	\$ 7,000.00
m. Tech. Services Supplies	\$ 35,625.00	\$ 28,500.00
n. Bindery Services	\$ 625.00	\$ 500.00

o. Adult Programs & Supplies	\$ 20,950.00	\$ 16,750.00
p. ComiCon	\$ 4,375.00	\$ 3,500.00
q. Circulation Supplies	\$ 9,375.00	\$ 7,500.00
r. Summer Reading Club	\$ 8,750.00	\$ 7,000.00
s. YS Programs & Supplies	\$ 20,000.00	\$ 16,000.00
2. CONTRACTED SERVICES	APPROPRIATION	BUDGET
a. Collection Agency Fees	\$ 1,575.00	\$ 1,250.00
b. IT/Computer, Copier & Equip.Outsourcing	\$ 137,500.00	\$ 110,000.00
c. Automation—Staff	\$ 37,500.00	\$ 30,000.00
d. Misc. Contracted Services	\$ 9,375.00	\$ 7,500.00
e. Library Bank/Finance/Late Fee	\$ 625.00	\$ 500.00
f. Public Pmt Processing Fees	\$ 6,250.00	\$ 5,000.00
g. License Plate Fee Settlement	\$ 143,750.00	\$ 115,000.00
3. CONSORTIUM & IT NETWORK SERVICES	APPROPRIATION	BUDGET
a. Automation- Circulation & Catalog	\$ 140,625.00	\$ 112,500.00
b. VOiP Phone Service	\$ 27,500.00	\$ 22,000.00
c. Internet Service	\$ 12,500.00	\$ 10,000.00
4. PROFESSIONAL SERVICES	APPROPRIATION	BUDGET
a. Accounting, Payroll & Audit Services	\$ 90,625.00	\$ 72,500.00
b. Legal Services	\$ 31,250.00	\$ 25,000.00
c. Other Consulting Fees	\$ 56,250.00	\$ 45,000.00
d. In-Service/Staff Training/LMS	\$ 9,375.00	\$ 7,500.00
5. PRINTING, PUBLICATIONS & POSTAGE	APPROPRIATION	BUDGET
a. Printing Services Outsourced	\$ 56,575.00	\$ 45,250.00
b. Public Notices & Ads	\$ 1,875.00	\$ 1,500.00
c. Postage & Shipping	\$ 22,825.00	\$ 18,250.00
d. Printing/Copier Supplies	\$ 4,375.00	\$ 3,500.00
e. Public Relations/Promotions	\$ 10,950.00	\$ 8,750.00
6. UTILITIES	APPROPRIATION	BUDGET
a. Electricity	\$ 30,000.00	\$ 24,000.00
b. Gas	\$ 21,875.00	\$ 17,500.00
c. Water & Sewer	\$ 6,250.00	\$ 5,000.00
7. MISCELLANEOUS OPERATING EXPENSES	APPROPRIATION	BUDGET
a. Building & Auto Insurance	\$ 50,000.00	\$ 40,000.00
b. Bonding & Officers Liability	\$ 3,125.00	\$ 2,500.00
c. Janitorial Services & Supplies	\$ 76,875.00	\$ 61,500.00
d. Grounds Maintenance	\$ 50,000.00	\$ 40,000.00
e. Building Operations & Maintenance	\$ 85,625.00	\$ 68,500.00
f. Hospitality	\$ 8,125.00	\$ 6,500.00

g. Library Lost & Damaged Materials	\$ 1,250.00	\$ 1,000.00
h. Miscellaneous	\$ 1,250.00	\$ 1,000.00

8. PERSONNEL EXPENSES	APPROPRIATION	BUDGET
a. Salaries	\$2,112,500.00	\$1,690,000.00
b. FICA/Medicare	\$ 168,750.00	\$ 135,000.00
c. IMRF	\$ 243,750.00	\$ 195,000.00
d. Health & Life Insurance	\$ 368,750.00	\$ 295,000.00
e. Recruitment & Employment Screenings	\$ 4,375.00	\$ 3,500.00
f. Tuition Reimbursement	\$ 9,375.00	\$ 7,500.00
g. Telecommute Reimbursements	\$ 3,125.00	\$ 2,500.00
h. Memberships & Dues	\$ 7,825.00	\$ 6,250.00
i. Travel	\$ 15,000.00	\$ 12,000.00
j. Continuing Education	\$ 10,625.00	\$ 8,500.00

9. CAPITAL EXPENSES	APPROPRIATION	BUDGET
a. Library Furnishings	\$ 12,500.00	\$ 10,000.00
b. Library Equipment	\$ 25,000.00	\$ 20,000.00
c. Small Equipment under \$250	\$ 6,250.00	\$ 5,000.00
d. Adtl. Capital Projects & Equipment	\$ 100,000.00	\$ 80,000.00

10. Transfer to Reserve Fund	\$ 1,062,500.00	\$ 850,000.00
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TOTAL GENERAL FUND EXPENSES	\$ 5,882,575.00	\$4,706,000.00
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	APPROPRIATION	BUDGET
TOTAL GENERAL FUND REVENUES	\$ 8,094,575.00	\$6,475,621.51
TOTAL GENERAL FUND EXPENSES	\$ 5,882,575.00	\$4,706,000.00

II. GRANT and GIFT FUND

A. ESTIMATED REVENUE

	APPROPRIATION	BUDGET
1. Est. Cash on hand as of 6/30/23	\$ 608,250.00	\$ 486,596.00
2. Grant/Gift Fund Interest	\$ 30,000.00	\$ 24,000.00
3. General Fund Gifts	\$ 218,750.00	\$ 175,000.00
4. Per Capita Grant	\$ 81,250.00	\$ 65,000.00
5. Misc. Grants	\$ 50,000.00	\$ 40,000.00

TOTAL GRANT and GIFT FUND REVENUE	\$ 988,250.00	\$ 790,596.00
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B. ESTIMATED EXPENSES	APPROPRIATION	BUDGET
1. Operating Fund Gifts	\$ 281,250.00	\$ 225,000.00
2. Per Capita Grant; Current FY	\$ 81,250.00	\$ 65,000.00
3. Per Capita Grant; Previous FY	\$ 62,500.00	\$ 50,000.00
4. Additional Fund Expenses	\$ 0.00	\$ 0.00
5. Misc. Grants	\$ 50,000.00	\$ 40,000.00
TOTAL GRANT and GIFT FUND EXPENSES	\$ 475,000.00	\$ 380,000.00
Transfer to Reserve Fund	\$ 0.00	\$ 0.00
TOTAL GRANT and GIFT FUND REVENUES	\$ 988,250.00	\$ 790,596.00
TOTAL GRANT and GIFT FUND EXPENSES	\$ 475,000.00	\$ 380,000.00

III. SPECIAL RESERVE FUND

A. ESTIMATED REVENUES	APPROPRIATION	BUDGET
1. Est. Cash on hand as of 6/30/23	\$ 396,000.00	\$ 316,806.00
2. Developer Fees	\$ 218,750.00	\$ 175,000.00
3. Reserve Fund Interest	\$ 25,000.00	\$ 20,000.00
4. Reserve Fund Gifts	\$ 6,250.00	\$ 5,000.00
5. Bond & Debt Certificate Sale	\$ 0.00	\$ 0.00
6. Transfer from Other Funds	\$ 1,062,500.00	\$ 850,000.00
7. Misc. Income SR	\$ 625.00	\$ 500.00
TOTAL SPECIAL RESERVE FUND REVENUES	\$ 1,709,125.00	\$1,367,306.00
B. ESTIMATED EXPENSES	APPROPRIATION	BUDGET
1. Debt Service	\$ 0.00	\$ 0.00
2. Improvements not related to Expansion/Renovation	\$ 187,500.00	\$ 150,000.00
3. Expenditures Pursuant To Statutory Guidelines of the LIBRARY DISTRICT ACT, 75 ILCS 16/40-50	\$ 312,500.00	\$ 250,000.00
TOTAL SPECIAL RESERVE FUND EXPENSES	\$ 500,000.00	\$ 400,000.00
TOTAL SPECIAL RESERVE FUND REVENUES	\$ 1,709,125.00	\$1,367,306.00
TOTAL SPECIAL RESERVE FUND EXPENSES	\$ 500,000.00	\$ 400,000.00

Section Two: There is hereby appropriated from the taxes to be levied for the fiscal year and other sources of revenue:

I.	General Fund	\$ 5,882,575.00
II.	Grant and Gift Fund	\$ 475,000.00
III.	Special Reserve Fund	\$ <u>500,000.00</u>
TOTAL		\$ 6,857,575.00

Section Three: There is hereby appropriated from the taxes to be levied for the fiscal year and other sources of income the sum of:

\$ 6,857,575.00

the same to be divided among the several corporate objects and purposes as herein above specified for said Library District purposes for the aforesaid fiscal year.

Section Four: All unexpended balances of proceeds received annually from Public Library District taxes not in excess of statutory limits may be transferred to the Special Reserve Fund, heretofore established according to plans developed and adopted by this Library Board and said unexpended balances shall be accumulated in this fund for the purpose of erecting a new Public Library building, purchasing a site for the same, or building an addition thereto, or furnishing necessary equipment therefor, or acquiring electronic data storage and retrieval facilities.

Section Five: Except as otherwise provided by law, no further appropriations shall be made at any time within such fiscal year, provided that this Library 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 a two-thirds (2/3) vote of the Trustees present and voting, as provided by 75 ILCS 16/30-90 et. seq., and this Library 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 this fiscal year up to twenty percent (20%) of the appropriation shall be available until August 30th 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 obligations, and any remaining balances shall be available for the transfer to special reserve to be accumulated, as provided by 75 ILCS 16/40-50.

Section Six: A copy of this Ordinance in tentative form has been made available for public inspection at the Public Library for thirty (30) days and by publishing in a newspaper published within this Public Library District in substantially the following form.

Section Seven: This Ordinance is passed pursuant to statutory authority and the Illinois Public Library District Act, 75 ILCS 16/30-55, et. seq, 75 ILCS 16/30-85 et. seq.; and 75 ILCS 16/40-50 et. seq.; and the Illinois Revenue Code, 35 ILCS 205/157 et. seq., and other statutes hereunto appertaining.

Section Eight: This Library Board hereby certifies that all applicable provisions of 35 ILCS 215/1 as amended, ("The Illinois Truth-in-Taxation Statute") have been complied with.

Section Nine: Pursuant to 35 ILCS 200/18-165 this Library Board hereby determines that no surplus of funds is available for any debt, obligation, liability, operation, fund or account for any purpose, and accordingly the abatement and reduction of provisions of the Personal Property Tax Replacement Fund Act are not applicable thereto.

Section Ten: This Ordinance shall be in full force and effect from and after its passage, approval, and publication, according to law, and any resolutions or ordinance in conflict therewith are hereby repealed; and should any part of this Ordinance be adjudged invalid or unconstitutional, such adjudication shall affect only that part of this Act specifically covered thereby, and shall not affect any other provisions or part of this Act, but shall be severable therefrom.

PASSED by the Board of Library Trustees of the McHENRY PUBLIC LIBRARY DISTRICT, McHENRY COUNTY, McHENRY, ILLINOIS this 18th day of July 2023 by a vote of:

AYES: 6 Alexander, Leccese, Madsen, Reilly, Sutliff, Weingart

NAYS: 0

ABSTAIN: 0

ABSENT: 0

Approved: [Signature]
Charles Reilly, President
Board of Library Trustees
McHENRY PUBLIC LIBRARY DISTRICT
McHenry County, McHenry, Illinois

Attest: Monica Leccese
Monica Leccese, Secretary
Board of Library Trustees
McHENRY PUBLIC LIBRARY DISTRICT
McHenry County, McHenry, Illinois

State of Illinois
County of McHenry

This instrument was acknowledged before me on 7/18/2023 (date) by (name of person) Charles Reilly as (authority/officer) President of (name of entity on behalf of whom instrument was executed) McHenry Public Library District.

Seal



Zachariah T. Terrill
Zachariah T. Terrill, Notary Public