

**WARREN-NEWPORT PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

ORDINANCE #2024/2025-3

**Tentative Budget & Appropriation Ordinance
for the Warren-Newport Public Library District
for the Fiscal Year commencing July 1, 2024 and ending June 30, 2025**

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE WARREN-NEWPORT PUBLIC LIBRARY DISTRICT, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION I.

It is found and determined by the Board of Trustees of the Warren-Newport Public Library District (the “District”):

- a. The Tentative Budget and Appropriation Ordinance of the District for the fiscal year 2024/2025 is available for public inspection and will be posted for at least 30 days.
- b. A public hearing is tentatively scheduled for Tuesday, September 17, 2024.

SECTION II.

The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated to defray expenses and liabilities of the District, as set forth below for the fiscal year 2024-2025.

	2024/2025 BUDGET	2024/2025 APPROP.
I. CORPORATE FUND		
A. Cash on hand, 7/1/2024	3,476,526	
ESTIMATED RECEIPTS		
Real Estate Taxes	6,281,515	
Replacement Tax	120,000	
Grants	98,053	
Fines/Fees	700	
Copier, printer, fax	13,000	
Lost Materials	7,500	
Lost Cards	400	
UMS receipts	1,500	
Programs	200	
Miscellaneous	1,000	
Vending Profits (formerly Rent Collected)	2,000	
Gifts	30,000	
Developer Donations	37,743	
Interest	125,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	10,195,137	
B. EXPENDITURES		
1. PERSONNEL		
Payroll	3,426,854	3,941,000
Employee Benefits	356,700	411,000
2. OPERATING EXPENSES		
Program Expenses	75,530	87,000
Professional Fees	268,909	310,000
Library Supplies	346,190	399,000
Cleaning Services	100,290	116,000
Utilities	73,885	85,000
Staff Costs	62,382	72,000
Printing	66,500	77,000
Supplies		
Equipment Maintenance and	37,478	44,000
Public Service and Works	56,214	65,000

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Electronic Services	30,500	36,000
Contingency	0	0
3. LIBRARY MATERIALS		
Printed Material	242,109	279,000
Audio - Visual	84,875	98,000
Electronic Databases	335,353	386,000
Library of Things	5,000	6,000
Shipping Costs - Materials	2,000	3,000
4. CAPITAL PROJECTS, EQUIPMENT & FURNITURE	51,037	59,000
TRANSFER OUT (For Debt Service)	651,125	749,000
TOTAL EXPENDITURES	6,272,931	7,223,000
EST. CASH ON HAND 6/30/2025	3,922,206	

	2024/2025 BUDGET	2024/2025 APPROP.
II. BUILDING & MAINTENANCE FUND		
A. Cash on hand, 7/1/2024	345,395	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Real Estate Taxes	280,419	
Interest	15,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	640,814	
B. EXPENDITURES		
Program Expenses	0	0
Professional Fees	0	0
Library Supplies	29,800	35,000
Cleaning Services	0	0
Utilities	111,490	129,000
Staff Costs	0	0
Printing	0	0
Equipment Maintenance and Supplies	6,055	7,000
Public Service and Works	209,958	242,000
Electronic Services	0	0
Contingency	0	0
TOTAL EXPENDITURES	357,303	413,000
EST. CASH ON HAND 6/30/2025	283,511	

	2024/2025 BUDGET	2024/2025 APPROP.
III. FICA FUND		
A. Cash on hand, 7/1/2024	135,139	
ESTIMATED RECEIPTS		
Real Estate Taxes	184,784	
Interest	7,500	
TOTAL FUNDS AVAILABLE/RECEIPTS	327,423	
B. EXPENDITURES		
FICA Expense	268,851	309,000
TOTAL EXPENDITURES	268,851	309,000
EST. CASH ON HAND 6/30/2025	58,842	

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	2024/2025 BUDGET	2024/2025 APPROP.
IV. PUBLIC LIABILITY FUND		
A. Cash on hand, 7/1/2024	77,737	
ESTIMATED RECEIPTS		
Real Estate Taxes	134,978	
Interest	2,500	
TOTAL FUNDS AVAILABLE/RECEIPTS	215,215	
B. EXPENDITURES		
Payroll	109,503	126,000
Liability Insurance	33,570	39,000
Workers's Compensation	12,000	14,000
State Unemployment	5,000	6,000
Errors & Omissions	3,700	5,000
Joint Self Insurance Pool	0	0
Treasurers Bond	4,100	5,000
Notary E & O Bond	0	0
Security Equipment & Supplies	1,800	3,000
Staff Costs	400	1,000
TOTAL EXPENDITURES	170,073	199,000
EST. CASH ON HAND 6/30/2025	45,142	

	2024/2025 BUDGET	2024/2025 APPROP.
V. AUDIT FUND		
A. Cash on hand, 7/1/2024	0	
ESTIMATED RECEIPTS		
TOTAL FUNDS AVAILABLE/RECEIPTS	0	
B. EXPENDITURES		
Audit Fees	0	0
TOTAL EXPENDITURES	0	0
EST. CASH ON HAND 6/30/2024	0	

	2024/2025 BUDGET	2024/2025 APPROP.
VI. WORKING CASH FUND		
A. Cash on hand, 7/1/2025	290,838	
ESTIMATED RECEIPTS		
Interest	3,200	
TOTAL FUNDS AVAILABLE/RECEIPTS	294,038	
B. EXPENDITURES	0	0
TOTAL EXPENDITURES	0	0
EST. CASH ON HAND 6/30/2025	294,038	

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	2024/2025 BUDGET	2024/2025 APPROP.
VII. SPECIAL RESERVE FUND		
A. Cash on hand, 7/1/2024	2,577,604	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Interest	70,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	2,647,604	
B. EXPENDITURES		
Capital Equipment	0	0
Capital Equipment & Furnishings	40,000	46,000
Technology	183,100	211,000
Building Capital Projects	55,500	64,000
TOTAL EXPENDITURES	278,600	321,000
EST. CASH ON HAND 6/30/2025	2,369,004	

	2024/2025 BUDGET	2024/2025 APPROP.
VIII. ENDOWMENT FUND/EXPENDABLE TRUST		
A. Cash on hand, 7/1/2024	93,220	
ESTIMATED RECEIPTS		
Gifts	7,500	
Annual Fund Drive	8,000	
Interest	3,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	111,720	
B. EXPENDITURES		
Postage	375	1,000
Printing	1,350	2,000
Public Relations	5,000	6,000
Capital Equipment	0	0
Capital Equipment & Furnishings	0	0
Technology	0	0
Building Capital Projects	750	1,000
TOTAL EXPENDITURES	7,475	10,000
EST. CASH ON HAND 6/30/2025	104,245	

	2024/2025 BUDGET	2024/2025 APPROP.
IX. IMRF FUND		
A. Cash on hand, 7/1/2024	382,269	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Real Estate Taxes	313,508	
Interest	20,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	715,777	
B. EXPENDITURES		
Pension Expense	337,160	388,000
TOTAL EXPENDITURES	337,160	388,000
EST. CASH ON HAND 6/30/2025	378,617	

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SECTION III.

Summary of Budget and Appropriation by fund:

	2024/2025 BUDGET	2024/2025 APPROP.
FUND		
I. CORPORATE	6,272,931	7,223,000
II. BUILDING, SITES, & MAINT.	357,303	413,000
III. FICA	268,581	309,000
IV. PUBLIC LIABILITY	170,073	199,000
V. AUDIT	0	0
VI. WORKING CASH	0	0
VII. SPECIAL RESERVE	278,600	321,000
VIII. EXPENDABLE TRUST FUND	7,475	10,000
IX. IMRF	337,160	388,000
GRAND TOTAL	7,692,123	8,863,000

SECTION IV.

The following determinations have been made and are hereby made a part of the aforesaid budget:

- A) The Cash on Hand at beginning of fiscal year is: \$7,378,728.
- B) An estimate of the cash expected to be received during the fiscal year, July 1, 2024–June 30, 2025, from all sources is: \$7,769,000.
- C) An estimate of the expenditures contemplated for the fiscal year, July 1, 2024–June 30, 2025, is: \$7,692,123.
- D) An estimate of the cash expected to be on hand at the end of the fiscal year is: \$7,455,605.
- E) An estimate of the amount of taxes to be received during the fiscal year:
 - 1) Real Estate Taxes: \$7,195,204.
 - 2) Personal Property Replacement Taxes: \$120,000.

SECTION V.

The unexpended balance of the proceeds of the Corporate (General Operating) Library Fund received from this Budget and Appropriation Ordinance may be accumulated and allocated by the Board of Trustees to the Special Reserve Fund created pursuant to Article 40, Section 50, of the Public Library District Act of 1991, or the unexpended balance of the proceeds of the Corporate Library Fund may be accumulated in the Corporate Library Fund for the purpose of maintaining sufficient fund balance for cash flow.

All appropriations shall terminate with the close of the fiscal year except that remaining balances shall be available until the 30th day of August for the authorization of the payment of obligations incurred prior to the close of the fiscal year and until the 30th day of September for the payment of such obligations.

SECTION VI.

This Ordinance shall be in full force and effect immediately upon its passage and publication as required by law.

**WARREN-NEWPORT PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

ENACTED by the Board of Trustees of the Warren-Newport Public Library District, Lake County, Illinois, on the 16th day of July 2024 by vote as follows:

AYES: **Hamilton, Farr Capizzi, Sutton, Arnold, Beckwith, Kotsinis**

NAYS: **0**

ABSENT OR ABSTAIN: **Flores**

EFFECTIVE DATE: July 16, 2024

DATE OF POSTING: July 17, 2024

ATTEST:

/s/George Kotsinis

George Kotsinis, President
Board of Trustees of the
Warren-Newport Public Library District

/s/Jo Beckwith

Jo Beckwith, Secretary
Board of Trustees of the
Warren-Newport Public Library District

(SEAL)