

ORDINANCE NUMBER 23-02  
 BUDGET AND APPROPRIATION ORDINANCE OF THE WESTERN DISTRICT LIBRARY  
 HENRY COUNTY and ROCK ISLAND COUNTY, ILLINOIS  
 FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024  
 BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE WESTERN DISTRICT LIBRARY

SECTION 1: That the following budget containing an estimate of revenues and expenditures is hereby adopted.

I. GENERAL FUND

BEGINNING BALANCE JULY 1, 2023	\$	89,298	
ESTIMATED REVENUES			
Corporate Levy Tax	\$197,885		
Interest	\$2,000		
Grants (Per Capita & Coulter)	\$7,230		
Fines and Fees	\$500		
Donations	\$10,000		
Personal Property Replacement Tax	\$19,500		
TOTAL ESTIMATED REVENUES		\$237,115	
TOTAL FUNDS AVAILABLE	\$	326,413	
ESTIMATED BUDGET EXPENDITURES		Budget	Appropriations
Personnel	\$170,000		\$180,000.00
Collection	\$45,000		\$50,000.00
Library Programming/Events	\$3,000		\$7,000.00
Summer Reading 2023	\$4,500		\$5,000.00
Winter Reading 2023-2024	\$1,000		\$1,500.00
Administration	\$27,000		\$30,000.00
TOTAL ESTIMATED EXPENDITURES	\$	250,500	\$273,500.00
ESTIMATED ENDING BALANCE JUNE 30, 2024	\$	75,913	

II. BUILDING FUND

BEGINNING BALANCE JULY 1, 2023	\$	116,579	
ESTIMATED REVENUES			
Building Levy	\$24,440		
TOTAL ESTIMATED REVENUES	\$24,440		
TOTAL FUNDS AVAILABLE	\$	141,019	
ESTIMATED BUDGET EXPENDITURES		Budget	Appropriations
Utilities	\$8,000		
Building Expenses	\$22,000		
Building Updates	\$75,000		
Technology	\$12,000		
TOTAL ESTIMATED EXPENDITURES	\$	91,565.00	\$107,000.00
ESTIMATED ENDING BALANCE JUNE 30, 2024	\$	49,454	

III. AUDIT FUND

BEGINNING BALANCE JULY 1, 2023	\$	1,299
ESTIMATED REVENUE FROM AUDIT LEVY	\$3,780	

TOTAL FUNDS AVAILABLE		\$	5,079	
ESTIMATED AUDIT EXPENDITURES		Budget		Appropriations
Audit			\$4,130	\$4,200.00
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	949	
IV WORKING CASH FUND				
BEGINNING BALANCE JULY 1, 2023		\$	62,479	
ESTIMATED REVENUE FROM WORKING CASH LEVY	\$0			
TOTAL FUNDS AVAILABLE		\$	62,479	
ESTIMATED WORKING CASH EXPENDITURES	\$0			
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	62,479	
V LIABILITY INSURANCE FUND				
BEGINNING BALANCE JULY 1, 2023		\$	11,482	
ESTIMATED REVENUE FROM LIABILITY LEVY	\$11,000			
ESTIMATED REVENUE FROM GENERAL FUND	\$0			
TOTAL FUNDS AVAILABLE		\$	22,482	
ESTIMATED EXPENDITURES		Budget		Appropriations
Tort Immunity Pay - Library Director	\$10,000			
Insurance	\$8,000			
Security and Liability Expenses	\$4,000			
TOTAL ESTIMATED EXPENDITURES			\$22,000	\$21,000.00
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	482	
VI SOCIAL SECURITY FUND				
BEGINNING BALANCE JULY 1, 2023		\$	6,729	
ESTIMATED REVENUE FROM SOCIAL SECURITY LEV	\$10,000			
TOTAL FUNDS AVAILABLE		\$	16,729	
ESTIMATED SOCIAL SECURITY EXPENDITURES		Budget		Appropriations
Social Security			\$12,000	\$14,000.00
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	4,729	
VI MEDICARE FUND				
BEGINNING BALANCE JULY 1, 2023		\$	7,064	
ESTIMATED REVENUE FROM SOCIAL SECURITY LEV	\$2,100			
TOTAL FUNDS AVAILABLE		\$	9,164	
ESTIMATED SOCIAL SECURITY EXPENDITURES		Budget		Appropriations
Social Security			\$3,205	\$3,700.00
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	5,959	
VII ENDOWMENT FUND				
BEGINNING BALANCE JULY 1, 2023		\$	90,068	
ESTIMATED ENDOWMENT EXPENDITURES		Budget		Appropriations
Building Updates	\$85,000			
Programming	\$1,500			
			\$86,500	\$350,000.00
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	3,568	

VIII SPECIAL RESERVE FUND			
BEGINNING BALANCE JULY 1, 2023		\$	32,104
ESTIMATED REVENUES		\$	-
TOTAL FUNDS AVAILABLE		\$	32,104
ESTIMATED SPECIAL RESERVE EXPENDITURES	\$25,000		
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	7,104
IX UNEMPLOYMENT INSURANCE FUND			
BEGINNING BALANCE JULY 1, 2023		\$	1,478
ESTIMATED REVENUES	\$1,000		
TOTAL FUNDS AVAILABLE		\$	1,629
ESTIMATED UNEMPLOYMENT EXPENSES		\$	1,000
ESTIMATED ENDING BALANCE JUNE 30, 2024		\$	629

SECTION 2: That any unexpended balance of any items of any appropriations may be expended in making up any insufficiency in any other items of appropriations upon the approval of the Board of Trustees.

SECTION 3: That this ordinance shall be in full force and effect after passage, approval and publication as provided by law.

SECTION 4: That the invalidity of any portion of this Ordinance shall not affect the validity of the remaining parts of this Ordinance.

SECTION 5: That the Board of Trustees of the WESTERN DISTRICT LIBRARY has by Ordinance no. 87-3 established a Special Reserve Fund pursuant to the provisions of the Illinois Public Library District Act [75 ILCS 16/40-50] to be accumulated from the unexpended balances of the proceeds received annually from annual public library taxes; and such unexpended balances at the fiscal year closing 30 June 2023, shall be transferred to the Special Reserve Fund.

SECTION 6: Transfers of appropriations not effecting the total amount appropriated may be made at any meeting of the Board by a two-thirds (2/3) vote of all the Trustees. By a like vote the Board may by Ordinance make appropriations in excess of those authorized by budget in order to meet an immediate and unforeseen emergency, as provided by 75 ILCS 16/30-90, et seq. Nothing in this section shall be construed to permit transfer between funds required by law to be kept separate.

SECTION 7: That this Ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

Adopted this 25th **day of September, 2023**, by the Board of Trustees of the Western District Library, Henry and Rock Island County, Illinois.

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SECRETARY

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PRESIDENT

AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_