

**INDIAN TRAILS PUBLIC LIBRARY DISTRICT
COOK AND LAKE COUNTIES, ILLINOIS
ORDINANCE NO. 248
ANNUAL ORDINANCE**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSE FOR THE FISCAL YEAR 2025-2026**

WHEREAS: the Illinois Municipal Budget Law, 50 ILCS 330/1 et seq., as amended, requires all Illinois municipal corporations to adopt a combined annual budget and appropriations ordinance specifying the objects and purposes of expenditures; and the Illinois Public Library District Act, 75 ILCS 16/1-1 et seq. provides procedures for the passage of a budget and appropriation ordinance and a tax levy ordinance; and

WHEREAS: pursuant to the above and other statutes, an ordinance has been prepared in a tentative form and made available for public inspection at least thirty (30) days prior to the adoption thereof, and a public hearing on said budget and appropriation ordinance has been held prior to final action hereon, and notice of said hearing was advertised in a newspaper published within the District;

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of the Indian Trails Public Library District, Cook and Lake Counties, Illinois, as follows:

Section 1. The following budget containing an estimate of all receipts of said Library District, and of expenditures therefrom, is hereby adopted as the budget for said District for the Fiscal Year beginning July 1, 2025 and ending on June 30, 2026; and the same sums are hereby appropriated as necessary to defray said expenses and liabilities of this Library District, for the objects and purposes indicated for the said Fiscal Year:

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
FOR LIBRARY PURPOSE FOR THE FISCAL YEAR 2025-2026**

CASH ON HAND BEGINNING OF FISCAL YEAR FOR ALL FUNDS: \$13,819,799

Section 2.
ESTIMATE OF CASH EXPECTED TO BE RECEIVED DURING THE FISCAL YEAR:

	Budget
1. Tax Receipts	\$9,277,837
2. Corporate Replacement Tax	\$100,000
3. Interest	\$600,000
4. TIF	\$273,750
5. Impact Fees	\$75,755
6. Per Capita Grant	\$96,499
7. Other Grants	\$150,000
8. Fines & Lost Items	\$12,000
9. Other Income	\$30,740
TOTAL ESTIMATED REVENUE:	\$10,616,581

ESTIMATE OF EXPENDITURES FROM GENERAL FUND:

	Budget	Appropriation
1. Salary Expenses	\$4,894,622	\$ 9,789,244
2. Personnel Benefits Expenses	\$860,345	1,720,690
3. Library Materials Expenses	\$990,796	1,981,592
4. Operating Expenses	\$1,424,920	2,849,841
5. Capital Expenses	\$835,738	2,500,000 *

6.	Debt Certificate and Interest Expense	\$568,506	600,000
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TOTAL GENERAL FUND

BUDGET AND APPROPRIATION:	\$9,574,928	\$19,441,367
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ESTIMATE OF EXPENDITURES FROM SPECIAL FUNDS:

1.	Building & Sites Fund	\$500,674	\$1,001,348
2.	IMRF Fund	\$300,530	\$601,060
3.	FICA Fund	\$374,439	\$748,877
4.	Liability Insurance Fund	\$59,700	\$119,400
5.	Workers Compensation Fund	\$8,500	\$17,000
6.	Unemployment Insurance Fund	\$5,555	\$11,110
7.	Audit Fund	\$15,900	\$31,800
TOTAL EXPENDITURES FROM SPECIAL FUND:		\$1,265,297	\$2,530,595

TOTAL LIBRARY BUDGET

\$10,840,225

TOTAL LIBRARY APPROPRIATION:

\$21,971,961

ESTIMATED YEAR END CASH ON HAND FOR ALL FUNDS JUNE 30, 2026: \$13,596,155

* Planned Capital Expenditures include the purchase of a vehicle, a replacement generator, and physical work to the building. It is acknowledged that these expenses would result in a deficit budget. Funding for these specific projects would be taken first from General Funds, and secondly from the Special Reserve Fund as is allowed by Ordinance 235.

Section 3. 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, or appropriate in excess of those authorized by the budget in order to meet an immediate and unforeseen emergency, by two-thirds (2/3) vote of all the trustees, as provided by 75 ILCS 16/40-50, et seq., and this Board may amend this budget and appropriation ordinance from time to time by the same procedures 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 shall be available until August 30 for the authorization of the payment of obligations incurred prior to the close of the Fiscal Year, and until September 30 for the payment of such obligations or for the transfer of unexpected balances thereof to be accumulated, as provided by 75 ILCS 16/30-90.

Section 4. The Board may establish a Special Reserve Fund, in accordance with appropriate statutes, in which case the unexpended balances from the proceeds received from the library taxes may be accumulated in the Special Reserve Fund.

Section 5. A Copy of this ordinance in tentative form has been available for public inspection at the Indian Trails Public Library District for thirty (30) days, and notice of said hearing has been given by posting for thirty (30) days, and by publication in a newspaper published within this District in substantially the following form:

THE BOARD OF TRUSTEES OF THE INDIAN TRAILS
PUBLIC LIBRARY DISTRICT, COOK & LAKE COUNTIES, ILLINOIS

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, 2025 to June 30, 2026, at the following place and time: Indian Trails Public Library District, Main Library, 355 Schoenbeck Road, Wheeling, Illinois, at 7:00 PM on the 17th day of September 2025. The said ordinance shall be available for public inspection for at least thirty (30) days prior thereto at Indian Trails Public Library District, 355 Schoenbeck Road, Wheeling, Illinois, Illinois 60090 during regular business hours.

Dated this 17th day of September 2025.

