

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

ORDINANCE #2025/2026-5

**Budget & Appropriation Ordinance
for the Warren-Newport Public Library District
for the Fiscal Year commencing July 1, 2025 and ending June 30, 2026**

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 2025/2026 became available for public inspection on July 15th, 2025 and was posted for at least 30 days.
- b. A public hearing was scheduled for and held on Tuesday, September 16, 2025.

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 2025-2026.

	2025/2026 BUDGET	2025/2026 APPROP.
I. CORPORATE FUND		
A. Cash on hand, 7/1/2025	3,749,914	
ESTIMATED RECEIPTS		
Real Estate Taxes	6,588,492	
Replacement Tax	120,000	
Grants	348,053	
Fines/Fees	700	
Copier, printer, fax	15,000	
Lost Materials	7,500	
Lost Cards	400	
UMS receipts	1,000	
Programs	200	
Miscellaneous	1,000	
Vending Profits (formerly Rent Collected)	2,100	
Gifts	30,000	
Developer Donations	58,504	
Interest	200,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	11,122,863	

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B. EXPENDITURES		
1. PERSONNEL		
Payroll	3,594,890	4,135,000
Employee Benefits	388,166	447,000
2. OPERATING EXPENSES		
Program Expenses	77,945	90,000
Professional Fees	284,760	328,000
Library Supplies	356,334	410,000
Cleaning Services	105,000	121,000
Utilities	81,640	94,000
Staff Costs	62,994	73,000
Printing	76,860	89,000
Equipment Maintenance and Supplies	30,208	35,000
Public Service and Works	59,505	69,000
Electronic Services	32,025	37,000
Contingency	0	0
3. LIBRARY MATERIALS		
Printed Material	272,204	314,000
Audio - Visual	60,740	70,000
Electronic Databases	346,473	399,000
Library of Things	1,500	2,000
Shipping Costs - Materials	3,000	4,000
4. CAPITAL PROJECTS, EQUIPMENT & FURNITURE	274,700	316,000
TRANSFER OUT (For Debt Service)	650,750	749,000
TOTAL EXPENDITURES	6,759,694	7,782,000
EST. CASH ON HAND 6/30/2026	4,363,169	

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	2025/2026 BUDGET	2025/2026 APPROP.
II. BUILDING & MAINTENANCE FUND		
A. Cash on hand, 7/1/2025	447,817	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Real Estate Taxes	184,992	
Interest	22,400	
TOTAL FUNDS AVAILABLE/RECEIPTS	655,209	
B. EXPENDITURES		
Program Expenses	0	0
Professional Fees	0	0
Library Supplies	32,790	38,000
Cleaning Services	0	0
Utilities	108,000	125,000
Staff Costs	0	0
Printing	0	0
Equipment Maintenance and Supplies	10,850	13,000
Public Service and Works	219,647	253,000
Electronic Services	0	0
Contingency	0	0
TOTAL EXPENDITURES	371,287	429,000
EST. CASH ON HAND 6/30/2026	283,922	

	2025/2026 BUDGET	2025/2026 APPROP.
III. FICA FUND		
A. Cash on hand, 7/1/2025	57,830	
ESTIMATED RECEIPTS		
Real Estate Taxes	260,000	
Interest	3,500	
TOTAL FUNDS AVAILABLE/RECEIPTS	321,330	
B. EXPENDITURES		
FICA Expense	275,091	317,000
TOTAL EXPENDITURES	275,091	317,000
EST. CASH ON HAND 6/30/2026	46,239	

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	2025/2026 BUDGET	2025/2026 APPROP.
IV. PUBLIC LIABILITY FUND		
A. Cash on hand, 7/1/2025	48,618	
ESTIMATED RECEIPTS		
Real Estate Taxes	184,992	
Interest	1,900	
TOTAL FUNDS AVAILABLE/RECEIPTS	235,510	
B. EXPENDITURES		
Payroll	116,378	134,000
Liability Insurance	42,300	49,000
Workers' Compensation	12,000	14,000
State Unemployment	5,000	6,000
Errors & Omissions	3,800	5,000
Joint Self Insurance Pool	0	0
Treasurers Bond	1,800	3,000
Notary E & O Bond	0	0
Security Equipment & Supplies	0	0
Staff Costs	0	0
TOTAL EXPENDITURES	181,278	211,000
EST. CASH ON HAND 6/30/2026	54,232	

	2025/2026 BUDGET	2025/2026 APPROP.
V. AUDIT FUND		
A. Cash on hand, 7/1/2025	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	

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	2025/2026 BUDGET	2025/2026 APPROP.
VI. WORKING CASH FUND		
A. Cash on hand, 7/1/2025	307,707	
ESTIMATED RECEIPTS		
Interest	5,700	
TOTAL FUNDS AVAILABLE/RECEIPTS	313,407	
B. EXPENDITURES	0	0
TOTAL EXPENDITURES	0	0
EST. CASH ON HAND 6/30/2026	313,407	

	2025/2026 BUDGET	2025/2026 APPROP.
VII. SPECIAL RESERVE FUND		
A. Cash on hand, 7/1/2025	2,694,420	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Interest	45,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	2,739,420	
B. EXPENDITURES		
Professional Fees	47,720	55,000
Capital Equipment	0	0
Capital Equipment & Furnishings	410,500	473,000
Technology	101,990	118,000
Building Capital Projects	1,207,017	1,389,000
TOTAL EXPENDITURES	1,767,227	2,035,000
EST. CASH ON HAND 6/30/2026	972,193	

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	2025/2026 BUDGET	2025/2026 APPROP.
VIII. ENDOWMENT FUND/EXPENDABLE TRUST		
A. Cash on hand, 7/1/2025	112,171	
ESTIMATED RECEIPTS		
Gifts	7,500	
Annual Fund Drive	8,000	
Interest	4,100	
TOTAL FUNDS AVAILABLE/RECEIPTS	131,771	
B. EXPENDITURES		
Postage	0	0
Printing	0	0
Public Relations	0	0
Capital Equipment	0	0
Capital Equipment & Furnishings	8,000	10,000
Technology	0	0
Building Capital Projects	0	0
TOTAL EXPENDITURES	8,000	
EST. CASH ON HAND 6/30/2026	123,771	

	2025/2026 BUDGET	2025/2026 APPROP.
IX. IMRF FUND		
A. Cash on hand, 7/1/2025	386,730	
TRANSFER IN	0	
ESTIMATED RECEIPTS		
Real Estate Taxes	197,249	
Interest	21,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	604,979	
B. EXPENDITURES		
Pension Expense	361,318	416,000
TOTAL EXPENDITURES	361,318	416,000
EST. CASH ON HAND 6/30/2026	243,661	

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SECTION III.

Summary of Budget and Appropriation by fund:

	2025/2026 BUDGET	2025/2026 APPROP.
FUND		
I. CORPORATE	6,759,694	7,782,000
II. BUILDING & MAINTENANCE	371,287	429,000
III. FICA	275,091	317,000
IV. PUBLIC LIABILITY	181,278	211,000
V. AUDIT	0	0
VI. WORKING CASH	0	0
VII. SPECIAL RESERVE	1,767,227	2,035,000
VIII. EXPENDABLE TRUST FUND	8,000	10,000
IX. IMRF	361,318	416,000
GRAND TOTAL	9,723,895	11,200,000

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: \$7,805,207.
- B) An estimate of the cash expected to be received during the fiscal year, July 1, 2025–June 30, 2026, from all sources is: \$8,319,282.
- C) An estimate of the expenditures contemplated for the fiscal year, July 1, 2025–June 30, 2026, is: \$9,723,895.
- D) An estimate of the cash expected to be on hand at the end of the fiscal year is: \$6,400,594.
- E) An estimate of the amount of taxes to be received during the fiscal year:
 - 1) Real Estate Taxes: \$7,415,725.
 - 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.

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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.

ENACTED by the Board of Trustees of the Warren-Newport Public Library District, Lake County, Illinois, on the 16th day of September 2025 by vote as follows:

AYES: Flores, Hamilton, Sutton, Costa Beadle, Eagar, Kotsinis

NAYS: 0

ABSENT OR ABSTAIN: Bugner

EFFECTIVE DATE: September 16, 2025

DATE OF POSTING: September 17, 2025

ATTEST:

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

/s/Kerry Eagar
Kerry Eagar, Secretary
Board of Trustees of the
Warren-Newport Public Library District

(SEAL)