

Warren-Newport Public Library District Board of Trustees

Regular Meeting

November 18, 2025 7:00 PM

McCullough Board Room

AGENDA

- I. Call to order, roll call and Determination of quorum. {<1}
- II. Pledge of Allegiance. {<1}
- III. Reading of the Mission Statement. {<1}
- IV. Public Comments, Correspondence and Communications. INFORMATION {20}
 - a. Public Comments.
The Board of Trustees allows up to 20 minutes for Public Comment. Individuals may introduce themselves and speak on any library issues, not to exceed 3 minutes. Those who want their remarks to be added to the Board record must provide a copy to the Board Secretary prior to speaking.
 - b. Written:
 - i. Memoranda from legal counsel, if any
 - ii. Other
- V. Facilities Improvement Plan Update. INFORMATION {30} **Page 5**
- VI. Presentation of Annual Audit Report and Financial Statements by ATA Group LLP for fiscal year ended June 30, 2025. ACTION {20} **pg. 6**
MOTION: THAT THE BOARD ACCEPT THE ANNUAL AUDIT REPORT AND FINANCIAL STATEMENTS FOR FY ENDED JUNE 30, 2025, AS AUDITED BY ATA GROUP LLP AS PRESENTED.
- VII. Consent agenda (*Any trustee may remove items from the consent agenda for separate action by the Board.*) ACTION {3}
 - a. Reports of Standing Committees. Committee of the Whole November 12, 2025:
 - i. General **pg. 49**
 - ii. Finance **pg. 51**
 - iii. Building and Grounds
 - iv. Policy **pg. 52**
 - v. Personnel and Summary **pg. 49**
 - b. Approval of Monthly Financial Statements for September 2025

- c. Approval of payrolls for October 2025
- d. Approval of bills payable for September 2025
- e. Patron Suggestions October 2025 **pg. 53**
- f. Approval of Personnel Policy 601 Leave of Absence **pg. 55**
- g. Approval of Personnel Policies to be eliminated:
 - i. 603 Personal Leave **pg. 62**
 - ii. 605 Military Leave **pg. 63**

MOTION: THAT THE CONSENT AGENDA BE APPROVED AS PRESENTED.

- VIII. Item(s) removed from consent agenda, if any. ACTION {3}
- IX. President's report. INFORMATION {3} **pg. 64**
- X. Reports of other trustees. INFORMATION {5}
- XI. Executive Director's report November 2025. INFORMATION {5} **pg. 65**
- XII. Old Business
 - a. Strategic Planning Update. INFORMATION {5}
- XIII. New Business
 - a. Secretary's Reports. Approval of Minutes of Regular Meeting October 21, 2025. ACTION {2} **pg. 75**
MOTION: THAT MINUTES OF REGULAR MEETING OCTOBER 21, 2025 BE APPROVED AS PRESENTED.
 - b. Board Policy 3020 Circulation. ACTION {5} **pg. 80**
MOTION: THAT BOARD POLICY 3020 CIRCULATION BE APPROVED AS PRESENTED
 - c. Board Policy 3021 Library of Things. ACTION {5} **pg. 85**
MOTION: THAT BOARD POLICY 3021 LIBRARY OF THINGS BE APPROVED AS PRESENTED
 - d. Ordinance 2025/2026-6 Annual Levy Ordinance for FY 25-26. ACTION {5} **pg. 89**
MOTION: THAT ORDINANCE 2025/2026-6 ANNUAL LEVY ORDINANCE FOR FISCAL YEAR 25-26, BE APPROVED AS PRESENTED.
 - e. Transfer of Funds from Corporate Fund to the Bond Fund. ACTION {5} **pg. 92**

MOTION: THAT THE BOARD APPROVE THE TRANSFER OF \$650,750.00 FROM CORPORTATE FUND TO THE BOND FUND AS PRESENTED.

f. Special Board statement on immigration enforcement. INFORMATION AND POSSIBLE ACTION {5} **pg. 94**

g. Year-end Bonus for staff. ACTION {5}

MOTION: THAT THE BOARD CELEBRATE WNPL'S WONDERFUL LIBRARY STAFF FOR THEIR SERVICE TO OUR COMMUNITY AND THAT WE ACKNOWLEDGE THEIR EXCELLENT WORK WITH THE STAFF BONUS INCLUDED IN CURRENT BUDGET PRIOR TO DECEMBER 31, 2025.

h. Other potentially actionable items: Agenda items for December 2025 Regular Meeting. INFORMATION {5}

i. Monthly Financial Statements for October 2025

ii. Treasurer's Report of Annual Receipts and Disbursements

iii. Semi-Annual Review of closed Session Minutes information

iv. Per Capita & Equalization Aid Grant Requirements

v. Executive Director's Annual Performance Evaluation

vi. Board Policies

1. 2040 Wage Scale

2. 3065 Technology Use by the Public

3. 4012 Sponsorship

vii. Personnel Policies TBD

viii. Other

XIV. Public forum {15}

The Board of Trustees allows up to 15 minutes for Public Forum. Individuals may introduce themselves and speak on any library issues, not to exceed 3 minutes. Those who want their remarks to be added to the Board record must provide a copy to the Board Secretary prior to speaking.

XV. Announcements {5}

a. By the chair:

i. Communications to the public

ii. Upcoming calendar:

1. Library Closed for Staff Development Day, Thursday November 20, 2025.

2. Library Closed for Thanksgiving Day, Thursday November 27, 2025

3. Committee of the Whole Meeting: Tuesday, December 2, 2025, 7:00 p.m.
4. North Suburban and Chicago Library Legislative Breakfast, Wednesday, December 3, 2025, 8:00 a.m. -10:00 a.m.
5. Regular Board Meeting, Tuesday, December 16, 2025, 7:00 p.m.
6. Special Board Meeting, Monday, December 22, 2025, 10:00 a.m.
7. Library Closed for Christmas Eve, Wednesday, December 24, 2025.
8. Library Closed for Christmas Day, Thursday, December 25, 2025.
9. Library Closed for New Year's Eve, Wednesday, December 31, 2025.
10. Library Closed for New Year's Day, Thursday, January 1, 2025.

b. By other trustees or the director

- XVI. Enter into Executive Session [5ILCS 120/2.(c)(1)] to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body. {30}

MOTION: THAT THE BOARD ENTER INTO EXECUTIVE SESSION [5ILCS 120/2.(c)(1)] TO DISCUSS THE APPOINTMENT, EMPLOYMENT, COMPENSATION, DISCIPLINE, PERFORMANCE, OR DISMISSAL OF SPECIFIC EMPLOYEES OF THE PUBLIC BODY WITH EXECUTIVE DIRECTOR LIVERGOOD PRESENT FOR A PORTION OF THE SESSION.

- XVII. Reconvene to Regular Meeting. ACTION {<1}

- XVIII. Adjournment. ACTION {<1}

MOTION: THAT THE MEETING BE ADJOURNED.

{Estimated total duration 190 minutes}

Facilities Improvement Plan Update

Friday, November 14, 2025 11:18 AM

Good morning,

Shaun Kelly with Engberg Anderson will be joining us at Tuesday's Board meeting to go over the following:

- General update with the final design details
- Review of the schedule for the project
- Overview of the bidding process

I touched base with Shaun this morning, and due to our aggressive timeline and the work both Engberg Anderson and SMC have been finalizing this week to get this project out to bid, the presentation for the Board is not yet available and thus not in your packet.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3008
rlivergood@wnpl.info

Annual Audit Report

Friday, November 14, 2025 11:26 AM

Good morning,

Attached is the final audit report and SAS 114 letter.

The annual audit report is not necessarily an easy read and you may find it difficult to interpret. Fortunately, Raj Nagaraja, Managing Partner with ATA Group, will be attending our meeting via Zoom to present the audit, explain it in simple terms, and answer any questions you may have. Raj will walk us through the key findings and financial highlights during his presentation.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3008
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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Directors
Warren-Newport Public Library District
Gurnee, Illinois

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Warren-Newport Public Library District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 22, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District adopted GASB 101 – Compensated Absences during the year and the application of other existing policies was not changed during the fiscal year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements are:

The actuarial calculation of net pension asset, deferred outflows, deferred inflows and pension expense, OPEB liability and expense, and management's estimate of depreciation: We evaluated the key factors and assumptions used to develop these estimates and have determined they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of bank deposits and the collateralization of this highly liquid asset in Note 2 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such misstatements. The corrected misstatements were primarily accrual adjustments and adjustments to create government wide statements required by GASB 34.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 12, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We have identified management override as a significant risk and have designed our audit approach to reduce that risk.

Other Matters

We applied certain limited procedures to required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information, which accompanies the financial statements but is not RSI. With respect to the Supplementary Information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the Supplementary Information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the board of directors and management of the Warren-Newport Public Library District, and is not intended to be, and should not be, used by anyone other than these specified parties.

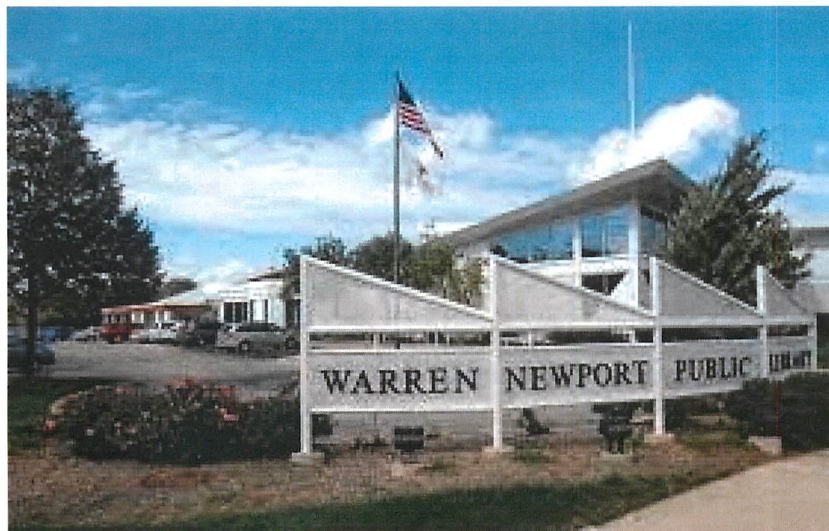
ATA Group, LLP

November 12, 2025

**WARREN-NEWPORT PUBLIC
LIBRARY DISTRICT**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025



Contents

INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements	
Governmental Funds Balance Sheet.....	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	11
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in Net Pension Liability and Related Ratios.....	31
Schedule of Employer Pension Contributions.....	32
Schedule of Changes in Net OPEB Liability and Related Ratios	34
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.....	35
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Non-Major Governmental Funds.....	37
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds	38

Independent Auditor's Report

Board of Trustees
Warren-Newport Public Library District
Gurnee, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren-Newport Public Library District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Warren-Newport Public Library District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a

Independent Auditor's Report

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepting auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Warren-Newport Public Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Warren-Newport Public Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 4 through 7 and 31 through 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Warren-Newport Public Library District's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of additional

Independent Auditor's Report

analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the aforementioned information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

ATA Group, LLP

November 12, 2025

Management's Discussion and Analysis

As management of Warren-Newport Public Library District, this narrative overview and analysis is provided of the District's financial activities for the fiscal year ending June 30, 2025. We recommend readers consider this information in conjunction with the financial statements as a whole.

Required Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They are prepared using the modified accrual basis of accounting.

The Statement of Net Position presents information on all the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year.

The government-wide financial statements show functions of the District that are principally supported by taxes, fees, and other revenues (governmental activities). The District does not conduct functions intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activity of the District consists of library operations.

Fund financial statements tell how library services were paid for as well as what remains for future spending. Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's major funds and the total of all other funds.

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements. Required Supplementary Information consists of IMRF pension information, other post-employment benefit information, and a comparison of budget to actual revenues and expenditures for the general fund.

Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Warren-Newport Public Library District, assets/deferred outflows of resources exceeded liabilities/deferred inflows of resources by \$13,659,515 and \$12,621,910 for the years ended June 30, 2025 and 2024, respectively. Of the net position balance, \$5,593,900 is unrestricted, \$1,219,922 is restricted, and \$6,845,693 represents its net investment in capital assets. The District uses these capital assets to provide services and consequently, these assets are not available to liquidate liabilities or for other spending.

For the years ended June 30, 2025 and 2024, the District's net position increased by \$1,037,605 and \$925,700, respectively.

Management's Discussion and Analysis

Condensed Statement of Net Position

	Governmental Activities	
	FY 2025	FY 2024
Current Assets	\$ 15,948,795	\$ 14,835,538
Capital Assets, net of accumulated depreciation	10,143,540	10,643,054
Total Assets	26,092,335	25,478,592
Deferred Outflows of Resources	607,365	1,048,859
Current Liabilities	232,600	265,444
Non-Current Liabilities	5,339,982	6,416,944
Total Liabilities	5,572,582	6,682,388
Deferred Inflows of Resources	7,467,603	7,223,153
Net Position		
Net Investment in Capital Assets	6,845,693	6,756,537
Restricted	1,219,922	1,285,897
Unrestricted	5,593,900	4,579,476
Total Net Position	\$ 13,659,515	\$ 12,621,910

Condensed Statement of Changes in Net Position

	For the Years Ended June 30,	
	FY 2025	FY 2024
Revenues		
Program Revenues		
Charges for Services	\$ 31,172	\$ 25,154
Operating Grants and Contributions	149,043	134,742
General Revenues		
Taxes	7,245,251	6,930,497
Unrestricted Investment Earnings	493,977	516,338
Other	57,565	33,842
Total Revenues	7,977,008	7,640,573
Expenses		
Culture and Recreation	6,067,235	5,774,064
Interest and Fees on Long-Term Debt	62,455	86,632
Unallocated Depreciation/(Gain) Loss on Disposal of Asset	809,713	854,177
Total Expenses	6,939,403	6,714,873
Change in Net Position	1,037,605	925,700
Net Position,		
Beginning of Year	12,621,910	11,696,210
End of Year	\$ 13,659,515	\$ 12,621,910

Management's Discussion and Analysis

The following is a summary of changes in fund balances for the year ended June 30, 2025:

Governmental Funds	Fund Balance June 30, 2024	Increase (Decrease)	Fund Balance June 30, 2025
General	\$ 3,527,389	\$ 173,151	\$ 3,700,540
Special Reserves	2,458,499	721,627	3,180,126
Building and Maintenance	404,976	52,858	457,834
FICA	130,833	(70,906)	59,927
Liability Insurance	70,690	(26,852)	43,838
Working Cash	301,406	14,094	315,500
Expendable Trust	101,960	12,293	114,253
IMRF	386,062	9,659	395,721
Bond	-	-	-
Total Fund Balances	<u>\$ 7,381,815</u>	<u>\$ 885,924</u>	<u>\$ 8,267,739</u>

During the year, the General Fund transferred \$950,000 to the Special Reserves Fund and transferred \$651,125 to the Bond Fund.

Budgetary Highlight

The District's General Fund expended \$5,136,951 (plus a transfer of \$651,125 to the Bond Fund) which was \$484,854 less than the budget of \$6,272,930.

Capital Assets and Debt Administration

The following is a summary of capital assets:

	Governmental Activities	
	FY 2025	FY 2024
Land	\$ 304,909	\$ 304,909
Construction in Progress	62,444	106,148
Building	8,181,742	8,698,103
Land Improvements	241,446	267,234
Furniture and Equipment	562,350	405,673
Computer Hardware and Network	-	7,171
Vehicle	31,770	37,546
Library Books and Other Materials	758,879	816,270
Total	<u>\$ 10,143,540</u>	<u>\$ 10,643,054</u>

Capital asset acquisitions during the year included the purchase of library materials totaling \$173,072. In addition, the District completed the installation of a new book sorting machine for a total cost of \$235,831. The District also began a remodeling project, of which \$48,944 has been paid through June 30, 2025, and a website redesign, of which \$13,500 has been paid through June 30, 2025. Additional information regarding the District's capital assets can be found in Note 4, on page 21.

During the year, the Library made debt service payments totaling \$651,125. See Note 6 on page 22 for additional information regarding the Library's debt.

Description of Current or Expected Conditions

Presently, management is not aware of any changes in conditions that could have a significant effect on the financial position or results of activities of the District in the near future.

Management's Discussion and Analysis

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Executive Director, Warren-Newport Public Library District, 224 N. O'Plaine Road, Gurnee, Illinois 60031.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENT-WIDE FINANCIAL STATEMENTS STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and Cash Investments	\$ 11,929,432
Property Taxes Receivable, net	3,606,963
Interest and Other Receivables	182,942
Prepaid Expenses	229,458
Capital Assets:	
Land	304,909
Construction in Progress	62,444
Depreciable Buildings, Improvements, Property, Equipment, Furniture, Books, Videos/DVDs and Periodicals, net of depreciation	9,776,187
Total Assets	26,092,335
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension (IMRF)	607,365
Total Assets and Deferred Outflows of Resources	26,699,700
LIABILITIES	
Accounts Payable and Accrued Expenses	226,692
Accrued Interest	5,908
Long-Term Liabilities:	
Due within One Year	835,631
Due after One Year	2,679,286
Net Pension Liability	1,505,051
Net OPEB Liability	320,014
Total Liabilities	5,572,582
DEFERRED INFLOWS OF RESOURCES	
Deferred Property Taxes	7,454,364
Deferred Inflows Related to Pension (IMRF)	13,239
Total Deferred Inflows of Resources	7,467,603
Total Liabilities and Deferred Inflows of Resources	13,040,185
NET POSITION	
Net Investment in Capital Assets	6,845,693
Restricted for:	
Building and Maintenance	448,774
FICA	59,927
Working Cash	315,500
Pension	395,721
Unrestricted	5,593,900
Total Net Position	\$ 13,659,515

The accompanying notes are an integral part of these financial statements.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENT-WIDE FINANCIAL STATEMENTS STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Government Activities				Governmental Activities
Culture and Recreation	\$ 6,067,235	\$ 31,172	\$ 149,043	\$ (5,887,020)
Interest and Fees on Long-Term Debt	62,455	-	-	(62,455)
Unallocated Depreciation	864,713	-	-	(864,713)
(Gain) Loss on Disposal of Capital Asset	(55,000)	-	-	55,000
	<u>\$ 6,939,403</u>	<u>\$ 31,172</u>	<u>\$ 149,043</u>	<u>(6,759,188)</u>
General Revenues				
Taxes				
Property Taxes				7,167,799
Personal Property Replacement Tax				77,452
Unrestricted Investment Earnings				493,977
Other Income				<u>57,565</u>
				<u>7,796,793</u>
Change in Net Position				1,037,605
Net Position, July 1, 2024				<u>12,621,910</u>
Net Position, June 30, 2025				<u>\$ 13,659,515</u>

The accompanying notes are an integral part of these financial statements.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENTAL FUNDS BALANCE SHEET

JUNE 30, 2025

	GENERAL FUND	SPECIAL RESERVES FUND	BOND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and Cash Investments	\$ 7,137,398	\$ 3,027,409	\$ -	\$ 1,764,625	\$ 11,929,432
Property Taxes Receivable, net	3,206,689	-	-	400,274	3,606,963
Interest and Other Receivables	141,826	37,022	-	4,094	182,942
Prepaid Expenses	42,018	122,635	-	64,805	229,458
Total Assets	\$ 10,527,931	\$ 3,187,066	\$ -	\$ 2,233,798	\$ 15,948,795
LIABILITIES					
Accounts Payable and Accrued Expenses	\$ 200,256	\$ 6,940	\$ -	\$ 19,496	\$ 226,692
Total Liabilities	200,256	6,940	-	19,496	226,692
DEFERRED INFLOWS OF RESOURCES					
Deferred Property Taxes	6,627,135	-	-	827,229	7,454,364
Total Deferred Inflows of Resources	6,627,135	-	-	827,229	7,454,364
Total Liabilities and Deferred Inflows of Resources	6,827,391	6,940	-	846,725	7,681,056
FUND BALANCES					
Fund Balances					
Nonspendable:					
Prepaid Expenses	42,018	122,635	-	64,805	229,458
Restricted for:					
Building and Maintenance	-	-	-	448,774	448,774
FICA	-	-	-	59,927	59,927
Working Cash	-	-	-	315,500	315,500
IMRF	-	-	-	395,721	395,721
Committed for:					
Special Reserves	-	3,057,491	-	-	3,057,491
Expendable Trust	-	-	-	114,253	114,253
Unassigned	3,658,522	-	-	(11,907)	3,646,615
Total Fund Balances	3,700,540	3,180,126	-	1,387,073	8,267,739
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,527,931	\$ 3,187,066	\$ -	\$ 2,233,798	\$ 15,948,795

The accompanying notes are an integral part of these financial statements.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENTAL FUND FINANCIAL STATEMENTS RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2025

Fund Balances - Total Governmental Funds		\$	8,267,739
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not capitalized in the funds.			10,143,540
Deferred pension costs/revenues in governmental activities are not financial resources and therefore are not reported in the funds.			
Deferred (inflows) outflows, net related to IMRF Pension			594,126
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet:			
Bonds Payable	\$	(2,875,000)	
Premium on Bonds		(416,939)	
Accrued Interest		(5,908)	
Compensated Absences		(222,978)	
Net Pension Liability		(1,505,051)	
Total OPEB Liability		(320,014)	
			<u>(5,345,890)</u>
Net Position of Governmental Activities		\$	<u>13,659,515</u>

The accompanying notes are an integral part of these financial statements.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2025

	GENERAL FUND	SPECIAL RESERVES FUND	BOND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Property Taxes	\$ 6,257,590	\$ -	\$ -	\$ 910,209	\$ 7,167,799
Personal Property Replacement Tax	72,805	-	-	4,647	77,452
Interest	306,706	114,309	-	72,962	493,977
Grants	98,718	-	-	-	98,718
Fines and Fees	31,172	-	-	-	31,172
Gifts	50,325	-	-	-	50,325
Proceeds from Sale of Capital Asset	55,000	-	-	-	55,000
Other Income	38,911	-	-	18,654	57,565
	<u>6,911,227</u>	<u>114,309</u>	<u>-</u>	<u>1,006,472</u>	<u>8,032,008</u>
EXPENDITURES / EXPENSES					
Current					
General Government	2,180,057	48,944	-	927,931	3,156,932
Library Operations	2,814,428	-	-	-	2,814,428
Capital Outlay	142,466	293,738	-	87,395	523,599
Debt Service-Principal	-	-	495,000	-	495,000
Debt Service-Interest and Fees	-	-	156,125	-	156,125
Total Expenditures / Expenses	<u>5,136,951</u>	<u>342,682</u>	<u>651,125</u>	<u>1,015,326</u>	<u>7,146,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,774,276	(228,373)	(651,125)	(8,854)	885,924
OTHER FINANCING SOURCES (USES)					
Operating Transfers	<u>(1,601,125)</u>	<u>950,000</u>	<u>651,125</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	173,151	721,627	-	(8,854)	885,924
FUND BALANCES					
Beginning of Year	<u>3,527,389</u>	<u>2,458,499</u>	<u>-</u>	<u>1,395,927</u>	<u>7,381,815</u>
End of Year	<u>\$ 3,700,540</u>	<u>\$ 3,180,126</u>	<u>\$ -</u>	<u>\$ 1,387,073</u>	<u>\$ 8,267,739</u>

The accompanying notes are an integral part of these financial statements.

Basic Financial Statements

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

GOVERNMENTAL FUND FINANCIAL STATEMENTS RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

Net change in Fund Balances - Total Governmental Funds	\$	885,924
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period.

Depreciation Expense	\$	(864,713)	
Capital Outlays		<u>365,199</u>	(499,514)

Some expenses in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Amortization of Bond Premiums/Accrued Interest	93,670	
Compensated Absences	<u>(17,367)</u>	76,303

The change in pension expense relating to changes in deferred outflows, deferred inflows and net pension (asset) obligation is recognized in the statement of activities.	86,259
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The expense relating to the change in other post-employment benefits is recognized in the Statement of Activities.	(6,367)
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Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.

495,000

Change in Net Position of Governmental Activities	\$	<u><u>1,037,605</u></u>
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The accompanying notes are an integral part of these financial statements.

Note 1: Summary of Significant Accounting Policies

The financial statements of Warren-Newport Public Library District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District's reporting entity includes all entities for which the District exercised oversight responsibility as defined by the GASB.

The District has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the District has not included in its financial statements the activities of any other entity.

B. Basis of Presentation – Government-Wide Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The Government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, unrestricted investment earnings, other income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues must be directly associated with the function (general government and library operations). Program revenues include charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided by a given function or segment. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Operating grants include operating-specific grants and discretionary (either operating or capital) grants.

Note 1: Summary of Significant Accounting Policies (Continued)

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The District does not allocate indirect costs.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. Basis of Presentation - Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

In the fund financial statements, the current financial resources measurement focus is used as appropriate. The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth the minimum criteria (percentage of assets, liabilities, revenues and expenditures of all governmental funds) for the determination of major funds.

The following fund type is used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of current financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenues Fund – Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The special revenue funds of the District are: Building and Maintenance, FICA, IMRF, Liability, Working Cash, and Expendable Trusts.

Capital Projects Fund – This fund is used to account for the acquisition or construction of general capital assets. The capital projects fund is the Special Reserves Fund.

Bond Fund – This fund is used to separate the activity of the payment of the bonds issued by the District.

Note 1: Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting

The government-wide statements (the Statement of Net Position and the Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting. Fund financial statements (the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances) are prepared using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or within sixty days after the year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The District accounts for property taxes using requirements that taxes relating to the current budget be recognized as revenue currently; and a property tax assessment made during the current year for the purpose of and relating to the following fiscal period budget be recorded as receivable and the related revenue deferred to the period for which it was levied. Accordingly, the property tax levy for the 2024 tax year is recognized as deferred property tax revenue in the accompanying balance sheet. Expenditures are recognized when the related obligations are incurred.

The District reports deferred inflows of resources on its balance sheet and statement of net position. Deferred inflows of resources arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources also arise when the District receives resources before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the deferred inflows of resources is removed from the balance sheet and revenue is recognized.

E. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds. All annual appropriations lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds.

F. Cash and Cash Investments

Cash includes amounts in demand deposit accounts, certificates of deposits, and petty cash. Cash investments represent money invested in money market funds through PMA Financial Inc. which maintains an IPRIME account (a cash management fund exclusively for Illinois municipalities) for the District. Investments also include amounts on deposit with The Illinois Funds. Investments are stated at cost, which approximates market value.

Note 1: Summary of Significant Accounting Policies (Continued)

Illinois Revised Statutes authorize the District to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ILCS 30, 235-2, e), and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks which are insured by the Federal Deposit Insurance Corporation.

G. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an unallocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Building	15-40 years
Land Improvements	15-20 years
Furniture and Equipment	15-20 years
Computer Software (Intangible)	3 years
Computer Hardware and Network	3-5 years
Vehicle	10 years
Library Books and Other Materials	5-8 years

The minimum capitalization threshold is any item with a total cost greater than \$10,000, except for Building which is \$50,000 or more, and library materials.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

H. Deferred Outflows and Inflows of Resources

Deferred outflows of resources related to pension expense represent amounts related to the differences between expected and actual experience, changes in assumptions and the net difference between projected and actual earnings on pension plan investments and post measurement date payments.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred inflows of resources may consist of two items. Deferred inflows relating to property taxes do not fit the definition of a liability, that is, the use of resources to satisfy an obligation. Rather, deferred property taxes represent a future recognition of revenue, therefore are classified as deferred inflows of resources. Deferred inflows related to pensions represent changes in assumptions and projected and actual experience on pension plan investments.

See Note 8 for additional information on these deferred outflows and inflows.

I. Compensated Absences

In June, 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented July 1, 2024.

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Earned but unused vacation pay is reported as an expense and a liability in the government-wide statements. In the event of termination, District employees are not reimbursed for accumulated sick leave. However, all full-time employees with accumulated sick leave are covered by the District's pension plan (IMRF) and accumulated sick leave hours can be converted to IMRF credit upon retirement. Accordingly, these hours are excluded from the GASB 101 calculation.

J. Interfund Transactions

Interfund transfers between the General Fund and the Special Reserves Fund and the Bond Fund are reported as operating transfers. The purpose of the transfer to the Special Reserves Fund is to accumulate resources for future capital acquisitions while the purpose of the transfer to the Bond Fund is to provide resources to service the required debt and interest payments.

K. Defined Benefit Pension Plan (IMRF)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1: Summary of Significant Accounting Policies (Continued)

The District has elected to use a December 31, 2024 measurement date. All IMRF liabilities, assets and deferred inflows and outflows are measured as of that date. This measurement date conforms to the requirements of GASB 68.

L. Fund Equity

The District follows GASB statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the board of trustees or someone to which the board of trustees delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

The board of trustees establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as Special Reserves Fund expenditures). An assigned fund balance is established by the board of trustees through adoption or amendment of the budget as intended for specific purpose.

When fund balance resources are available for a specific purpose in more than one classification, it is the District’s policy to use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed. Although not specifically assigned, due to the timing of property tax collections, the District uses year end fund balances to fund operating expenses for the next year.

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Notes to Financial Statements

Note 2: Deposits and Investments

Deposits. At June 30, 2025, the carrying amount of the District's deposits, excluding petty cash of \$851, was \$5,819,384 and the bank balance was \$5,756,653. Of the bank balance, \$5,554,554 was covered by federal depository insurance and \$202,099 was collateralized with securities held by the pledging financial institutions agent in the District's name. Included in deposits are certificates of deposits (CDs) totaling \$5,303,554. CD terms are generally one year or less. The interest rate on CDs held at year end ranged from 3.892% to 4.598%.

Investments. The District has investments in The Illinois Funds. The monies invested by the individual participants are pooled together. The Illinois Funds complies with Illinois Law and is limited to the following investments: Direct United States Treasury obligations and issues of United States Agencies or Instrumentalities, agreements to repurchase United States Treasury obligations and issues of United States Agencies or Instrumentalities, Commercial Paper rated A1, P1 or equivalent, and AAA rated Money Market Funds. The funds are readily available to the District on demand which thereby reduces any interest risk to a negligible level. The Illinois Funds is an "AAAmmf" rated fund. The carrying amount of deposits in the Illinois Funds at June 30, 2025 was \$6,070,112.

The District also has investments in the IPRIME Investment Shares Class (ISC). An investment in the ISC is not a bank deposit and it is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. The carrying amount of deposits in the ISC at June 30, 2025 was \$39,085.

Note 3: Property Taxes

Property tax revenue is budgeted and recognized based on the prior year's levy. Therefore, it is the 2023 levy and collections from prior years that are reported as Property Tax Revenue in the financial statements. Most of the 2023 levy was collected from May 2024 through December 2024 as the result of tax bills prepared by the County and mailed in May 2024 with payment dates of June and September 2024. As of the end of the year over 99% of the 2023 extended levy was collected.

The 2024 levy was passed via ordinance in November 2024 with the proceeds designated to fund the 2025-2026 fiscal year. The 2024 property taxes attach as an enforceable lien on January 1, 2024. The 2024 property tax levy has been recorded as Deferred Property Tax Revenue, and the uncollected portion of the levy reported as Property Tax Receivable. The District has elected not to calculate and record an allowance for uncollectible taxes as the amount is considered immaterial.

Notes to Financial Statements

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Capital assets not being depreciated				
Land	\$ 304,909	\$ -	\$ -	\$ 304,909
Construction in Progress	106,148	62,444	(106,148)	62,444
Total capital assets not being depreciated	411,057	62,444	(106,148)	367,353
Capital assets being depreciated				
Building	15,462,756	-	-	15,462,756
Land Improvements	425,814	-	-	425,814
Furniture and Equipment	1,892,837	235,831	(91,427)	2,037,241
Computer Hardware & Network	133,218	-	(11,995)	121,223
Vehicle	285,302	-	(227,540)	57,762
Library Books and Other Materials	2,524,388	173,072	(855,489)	1,841,971
Total capital assets being depreciated	20,724,315	408,903	(1,186,451)	19,946,767
Less accumulated depreciation for				
Building	6,764,653	516,361	-	7,281,014
Land Improvements	158,580	25,788	-	184,368
Furniture and Equipment	1,487,164	79,154	(91,427)	1,474,891
Computer Hardware and Network	126,047	7,171	(11,995)	121,223
Vehicle	247,756	5,776	(227,540)	25,992
Library Books and Other Materials	1,708,118	230,463	(855,489)	1,083,092
Total accumulated depreciation	10,492,318	864,713	(1,186,451)	10,170,580
Total capital assets being depreciated, net	10,231,997	(455,810)	-	9,776,187
Capital assets, net	\$ 10,643,054	\$ (393,366)	\$ (106,148)	\$ 10,143,540

Note 5: Net Investment in Capital Asset Calculation

Net investment in capital asset calculation as of June 30, 2025 was as follows:

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	\$ 10,143,540
Less:	
Capital Related Debt (including unamortized bond premium and accrued interest on related debt)	3,297,847
Investment in Capital Assets	\$ 6,845,693

Notes to Financial Statements

Note 6: Long-Term Liabilities

Changes in the long-term liabilities for the year ended June 30, 2025 were as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025	Amounts Due Within One Year
Governmental Activities:					
Long-Term Debt					
General Obligation Refunding Bond, Series 2019	\$ 3,370,000	\$ -	\$ (495,000)	\$ 2,875,000	\$ 520,000
Total Long-Term Debt	<u>3,370,000</u>	<u>-</u>	<u>(495,000)</u>	<u>2,875,000</u>	<u>520,000</u>
Other Long-Term Liabilities					
Unamortized Bond Premium	509,592	-	(92,653)	416,939	92,653
Compensated Absences	<u>205,611</u>	<u>241,929</u>	<u>(224,562)</u>	<u>222,978</u>	<u>222,978</u>
Total Other Long-Term Liabilities	<u>715,203</u>	<u>241,929</u>	<u>(317,215)</u>	<u>639,917</u>	<u>315,631</u>
Governmental Activities Long-Term Liabilities	<u>\$ 4,085,203</u>	<u>\$ 241,929</u>	<u>\$ (812,215)</u>	<u>\$ 3,514,917</u>	<u>\$ 835,631</u>

Bonds and notes payable consisted of the following at June 30, 2025:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
Governmental Activities General Obligation Refunding Bond	12/15/2029	5.00%	\$ 5,135,000	\$ 2,875,000

At June 30, 2025 the annual debt service requirements to cover all outstanding debt attributable to governmental activities are:

Year Ending June 30	Principal	Interest	Total
2026	\$ 520,000	\$ 130,750	\$ 650,750
2027	545,000	104,125	649,125
2028	575,000	76,125	651,125
2029	605,000	46,625	651,625
2030	<u>630,000</u>	<u>15,750</u>	<u>645,750</u>
	<u>\$ 2,875,000</u>	<u>\$ 373,375</u>	<u>\$ 3,248,375</u>

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As such, the District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have historically not exceeded insurance coverage in the past three years and there have been no significant reductions in coverage.

Note 8: Defined Benefit Pension Plan

IMRF Plan Description. The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal

Note 8: Defined Benefit Pension Plan (Continued)

Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided. IMRF has three benefit plans. The District participates in the Regular Plan (RP). All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms. As of December 31, 2024, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	58
Inactive Plan Members entitled to but not yet receiving benefits	47
Active Plan Members	55
Total	<u>160</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 10.88%. For the fiscal year ended June 30, 2025 the District contributed \$330,101 to the plan. The District also contributes for disability benefits, death benefits,

Note 8: Defined Benefit Pension Plan (Continued)

and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The *Actuarial Cost Method* used was Entry Age Normal.
- The *Asset Valuation Method* used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.25%.
- *Salary Increases* were expected to be 2.85% to 13.75%, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25%.
- Projected *Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees) were developed from the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables with future mortality improvements projected using scale MP-2021.
- For *Disabled Retirees*, the Pub-2010 Amount -Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- For *Active Members*, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- The *long-term expected rate of return* on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Note 8: Defined Benefit Pension Plan (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	33.5%	4.35%
International Equities	18.0	5.40%
Fixed Income	24.5	5.20%
Real Estate	10.5	6.40%
Alternative Investments	12.5	4.85-6.25%
Cash Equivalents	1.0	3.60%
Total	<u>100.0%</u>	

Single Discount Rate. A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Notes to Financial Statements

Note 8: Defined Benefit Pension Plan (Continued)

Changes in the Net Pension Liability.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2024	\$ 16,541,958	\$ 14,523,864	\$ 2,018,094
Changes for the year:			
Service Cost	268,135	-	268,135
Interest on the Total Pension Liability	1,174,683	-	1,174,683
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	111,760	-	111,760
Changes of Assumptions	-	-	-
Contributions - Employer	-	333,395	(333,395)
Contributions - Employees	-	137,893	(137,893)
Net Investment Income	-	1,433,992	(1,433,992)
Benefit Payments, including Refunds of Employee Contributions	(946,996)	(946,996)	-
Other (Net Transfer)	-	162,341	(162,341)
Net Changes	607,582	1,120,625	(513,043)
Balances at December 31, 2025	\$ 17,149,540	\$ 15,644,489	\$ 1,505,051

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current (7.25%)	1% Higher (8.25%)
Net Pension Liability	\$ 3,333,376	\$ 1,505,051	\$ 14,096

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2025, the District recognized pension expense of \$243,842. At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

Note 8: Defined Benefit Pension Plan (Continued)

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 112,239	\$ 5,639
Changes of assumptions	-	7,600
Net difference between projected and actual earnings on pension plan investments	<u>332,693</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	444,932	13,239
Pension Contributions made subsequent to the Measurement Date, through June 30, 2025	<u>162,433</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 607,365</u>	<u>\$ 13,239</u>

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$162,433. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/ (Inflows) of Resources</u>
2025	\$ 228,438
2026	458,515
2027	(176,784)
2028	<u>(78,476)</u>
Total	<u>\$ 431,693</u>

Note 9: Other Post-Employment Benefits

Plan Descriptions, Provisions and Funding Policies

In addition to providing the pension benefits described above, the District provides post-employment health care benefits (OPEB) for retired employees of the District through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. The plan is not accounted for as a trust fund; as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

Note 9: Other Post-Employment Benefits (Continued)

All health care benefits for retired employees of the District are provided through the District's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions.

All retirees contribute 100% of the paid premium to the plan. For the fiscal year ending June 30, 2025, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2025, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>38</u>
	<u>38</u>

Contributions

There are no actuarially determined contributions or employer contributions as there is no Trust that exists for funding the OPEB liabilities. There are only contributions from other district resources which relate to the increase in active premiums due to the presence of retirees in the determination of blended retiree/active premiums.

Net OPEB Liability

The District's net OPEB liability of \$320,014 was measured as of June 30, 2025, and was determined by an actuarial valuation performed as of July 1, 2024.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the July 1, 2024 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

- The *Actuarial Valuation Method* used was the Alternative Measurement Method.
- *Salary Increases* are expected to be 2.5%, average, including inflation.
- The *Discount Rate* used was 5.20%, based on the High Quality 20-Year Tax Exempt G.O. Bond Rate.
- The *Health Care Cost Trend Rates* beginning July 1, 2023 at a rate of ranging from 6.80% to 7.60% reduced annually in increments ranging from .20% to .29%.
- *Plan Participation Rate* assumes 30% of employees currently enrolled in medical plans will participate in the plan.
- *Retirement Rates* used were Age 61 for Tier 1 IMRF Employees and Age 62 for Tier II IMRF employees.
- *Retiree Lapse Rates* used was 100% at age 65 once Medicare eligible.
- *Mortality Rates* follows the Sex Distinct Raw Rates as developed in the PubG-2010(B) Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2020 Improvement Rates.

Notes to Financial Statements

Note 9: Other Post-Employment Benefits (Continued)

- *Spouse Mortality* follows the Sex Distinct Raw Rates as developed in the PubG-2010(B) Study. These rates are improved generationally using MP-2020 Improvement Rates.

Changes in the Net OPEB Liability

	Total OPEB Liability	OPEB Plan Net Position	Net OPEB Liability
Balance at June 30, 2024	\$ 313,647	\$ -	\$ 313,647
Changes for the Year:			
Service Cost	31,346	-	31,346
Interest	12,029	-	12,029
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience		-	
Changes of Assumptions	(21,893)	-	(21,893)
Contributions - Employer	-	15,115	(15,115)
Contributions - Employee	-	-	-
Benefit Payments	(15,115)	(15,115)	-
Administrative Expense	-	-	-
Net Changes	6,367	-	6,367
Balance at June 30, 2025	\$ 320,014	\$ -	\$ 320,014

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability, calculated using a Single Discount Rate of 5.20%, as well as what the plan's total OPEB liability would be if it were calculated using a Discount Rate that is 1% lower or 1% higher:

	1% Lower (4.20%)	Current (5.20%)	1% Higher (6.20%)
Net Pension Liability	\$ 337,116	\$ 320,014	\$ 303,941

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the sensitivity of the net OPEB Liability to the Healthcare Cost Trend Rates assumption:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Net OPEB Liability	\$ 292,362	\$ 320,014	\$ 352,570

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2025, the District recognized OPEB expense of \$6,367. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Notes to Financial Statements

Note 9: Other Post-Employment Benefits (Continued)

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
Total Deferred Amounts Related to OPEB	<u>\$ -</u>	<u>\$ -</u>

Note 10: Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees at their option, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The District does not contribute to the plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Investments are managed by the plan's administrator. The choice of investments is made by the participants. All amounts of compensation are held in trust until paid or made available to the employee or other beneficiary. The deferred compensation is not subject to the claims of the District's creditors.

Note 11: Public Entity Risk Pool

The District participates in a public entity risk (the pool) for unemployment insurance coverage. The District is responsible for quarterly payments and the pool is responsible for administering the program. If funds in the program are insufficient in the judgement of the pool, then the pool may assess the member's additional equal payments.

Note 12: Endowment Fund

The Endowment fund was adopted by the Board of Trustees on November 21, 2017. The purpose of the Endowment fund of the District is to provide ongoing financial support for the District to enhance services to patrons. To increase the asset base, all earnings for at least three (3) years after the Endowment was established was added to the asset base. This 3-year mark was reached in November 2020. Following this initial period, the annual budgeting process will include the Board of Trustee's designating a project or projects to be completely or partially funded by the earnings generated by the Endowment during the previous year. The Endowment can accept gifts and contributions in the form of cash, insurance proceeds, bonds, stocks, or real estate.

Note 13: Commitments

In November 2024 and August 2025, the District approved contracts for the redesign of its website and for improvements at the library, respectively, for a total of \$143,775. The District has paid \$13,500 toward these commitments leaving a balance of \$130,275 due on the contracts.

Required Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT
SCHEDULE OF CHANGES IN NET PENSION (ASSET) LIABILITY AND RELATED RATIOS
CALENDAR YEAR ENDED DECEMBER 31,

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 268,135	\$ 238,998	\$ 248,062	\$ 242,895	\$ 253,659	\$ 247,063	\$ 266,892	\$ 281,034	\$ 295,400	\$ 283,431
Interest on the Total Pension Liability	1,174,683	1,142,757	1,077,636	1,039,603	1,002,995	968,314	902,860	881,680	877,550	823,430
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	111,760	(15,026)	404,936	(38,367)	31,311	(71,704)	425,512	(3,474)	(679,911)	19,777
Assumption Changes	-	(20,252)	-	-	(113,244)	-	365,461	(351,571)	(84,262)	-
Benefit Payments and Refunds	(946,996)	(894,358)	(761,418)	(682,835)	(645,969)	(691,249)	(574,514)	(461,899)	(419,870)	(390,544)
Net Change in Total Pension Liability	607,582	452,119	969,216	561,296	528,752	452,424	1,386,211	345,770	(11,093)	736,094
Total Pension Liability - Beginning	16,541,958	16,089,839	15,120,623	14,559,327	14,030,575	13,578,151	12,191,940	11,846,170	11,857,263	11,121,169
Total Pension Liability - Ending (a)	<u>\$ 17,149,540</u>	<u>\$ 16,541,958</u>	<u>\$ 16,089,839</u>	<u>\$ 15,120,623</u>	<u>\$ 14,559,327</u>	<u>\$ 14,030,575</u>	<u>\$ 13,578,151</u>	<u>\$ 12,191,940</u>	<u>\$ 11,846,170</u>	<u>\$ 11,857,263</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ 333,395	\$ 299,794	\$ 333,113	\$ 362,361	\$ 380,411	\$ 297,524	\$ 346,422	\$ 353,801	\$ 358,637	\$ 344,788
Employee Contributions	137,893	130,852	118,970	112,225	109,664	108,235	111,589	115,583	112,074	115,357
Pension Plan Net Investment Income	1,433,992	1,470,098	(1,912,393)	2,257,792	1,700,941	1,918,946	(553,158)	1,574,298	615,476	44,857
Benefit Payments and Refunds	(946,996)	(894,358)	(761,418)	(682,835)	(645,969)	(691,249)	(574,514)	(461,899)	(419,870)	(390,544)
Other	162,341	151,411	60,923	(4,214)	21,131	68,211	310,311	(129,374)	(441,964)	(154,781)
Net Change in Plan Fiduciary Net Position	1,120,625	1,157,797	(2,160,805)	2,045,329	1,566,178	1,701,667	(359,350)	1,452,409	224,353	(40,323)
Plan Fiduciary Net Position - Beginning	14,523,864	13,366,067	15,526,872	13,481,543	11,915,365	10,213,698	10,573,048	9,120,639	8,896,286	8,936,609
Plan Fiduciary Net Position - Ending (b)	<u>\$ 15,644,489</u>	<u>\$ 14,523,864</u>	<u>\$ 13,366,067</u>	<u>\$ 15,526,872</u>	<u>\$ 13,481,543</u>	<u>\$ 11,915,365</u>	<u>\$ 10,213,698</u>	<u>\$ 10,573,048</u>	<u>\$ 9,120,639</u>	<u>\$ 8,896,286</u>
Net Pension Liability/(Asset) - Ending (a) - (b)	<u>\$ 1,505,051</u>	<u>\$ 2,018,094</u>	<u>\$ 2,723,772</u>	<u>\$ (406,249)</u>	<u>\$ 1,077,784</u>	<u>\$ 2,115,210</u>	<u>\$ 3,364,453</u>	<u>\$ 1,618,892</u>	<u>\$ 2,725,531</u>	<u>\$ 2,960,977</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.22%	87.80%	83.07%	102.69%	92.60%	84.92%	75.22%	86.72%	76.99%	75.03%
Covered Valuation Payroll	\$ 3,064,293	\$ 2,907,797	\$ 2,643,755	\$ 2,493,882	\$ 2,436,972	\$ 2,405,217	\$ 2,479,756	\$ 2,538,022	\$ 2,490,531	\$ 2,563,469
Net Pension Liability as a Percentage of Covered Valuation Payroll	49.12%	69.40%	103.03%	-16.29%	44.23%	87.94%	135.68%	63.79%	109.44%	115.51%

Required Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 344,787	\$ 344,788	(1)	\$ 2,563,469	13.45%
2016	358,636	358,637	(1)	2,490,531	14.40%
2017	353,800	353,801	(1)	2,538,022	13.94%
2018	346,422	346,422	-	2,479,756	13.97%
2019	297,525	297,524	1	2,405,217	12.37%
2020	380,411	380,411	-	2,436,972	15.61%
2021	362,361	362,361	-	2,493,882	14.53%
2022	333,113	333,113	-	2,643,755	12.60%
2023	299,794	299,794	-	2,907,797	10.31%
2024	333,395	333,395	-	3,064,293	10.88%

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2024 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	20-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	2.75%
<i>Price Inflation:</i>	2.25% approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	2.75% to 13.75%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
<i>Mortality:</i>	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income,

Required Supplementary Information

General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes:

There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2022, actuarial valuation; note two year lag between valuation and rate setting.

Required Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

YEAR ENDED JUNE 30,

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	\$ 31,346	\$ 4,236	\$ 4,478	\$ 6,716	\$ 5,813	\$ 2,479	\$ 6,266	\$ 6,033
Interest	12,029	10,971	10,579	7,518	7,751	7,712	9,306	10,250
Changes on Benefit Terms	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	-	4,232	-	54,989	-	98,906	-	-
Changes in Assumptions	(21,893)	(1,654)	(5,249)	(113,582)	1,703	51,718	4,953	-
Benefit Payments	(15,115)	(9,435)	(6,712)	(2,977)	(32,899)	(32,899)	(43,561)	(37,720)
Net Change in Total OPEB Liability	6,367	8,350	3,096	(47,336)	(17,632)	127,916	(23,036)	(21,437)
Total OPEB Liability - Beginning	313,647	305,297	302,201	349,537	367,169	239,253	262,289	283,726
Total OPEB Liability - Ending (a)	\$ 320,014	\$ 313,647	\$ 305,297	\$ 302,201	\$ 349,537	\$ 367,169	\$ 239,253	\$ 262,289
OPEB Plan Net Position								
Contributions - Employer	\$ 15,115	\$ 9,435	\$ 6,712	\$ 2,977	\$ 32,899	\$ 32,899	\$ 43,561	\$ 37,720
Contributions - Employee	-	-	-	-	-	-	-	-
Contributions - Other	-	-	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-	-	-
Benefit Payments	(15,115)	(9,435)	(6,712)	(2,977)	(32,899)	(32,899)	(43,561)	(37,720)
Administrative Expense	-	-	-	-	-	-	-	-
Employer Net Change in OPEB Plan Net Position	-	-	-	-	-	-	-	-
OPEB Plan Net Position - Beginning	-	-	-	-	-	-	-	-
OPEB Plan Net Position - Ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB Liability - Ending (a) - (b)	\$ 320,014	\$ 313,647	\$ 305,297	\$ 302,201	\$ 349,537	\$ 367,169	\$ 239,253	\$ 262,289
OPEB Plan Net Position as a Percentage of Net OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 2,489,121	\$ 2,378,357	\$ 2,004,721	\$ 1,955,825	\$ 2,258,131	\$ 2,075,645	\$ 2,232,511	\$ 1,765,248
Employer Net OPEB Liability as a Percentage of Covered-Employee Payroll	12.86%	13.19%	15.23%	15.45%	15.48%	17.69%	10.72%	14.86%

Note to Schedule: This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Required Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Property Taxes	\$ 6,281,515	\$ 6,281,515	\$ 6,257,590
Personal Property Replacement Tax	120,000	120,000	72,805
Interest	125,000	125,000	306,706
Grants	98,053	98,053	98,718
Fines and Fees	23,300	23,300	31,172
Gifts	30,000	30,000	50,325
Proceeds from Sale of Capital Asset	-	-	55,000
Other Income	40,743	40,743	38,911
	<u>6,718,611</u>	<u>6,718,611</u>	<u>6,911,227</u>
EXPENDITURES			
Current			
General Government			
Salaries	1,274,912	1,274,912	1,314,118
Employer Paid Benefits	356,700	356,700	321,567
Staff Development	11,925	11,925	4,325
Legal	12,000	12,000	5,081
Printing	63,000	63,000	47,320
Operating Supplies	8,700	8,700	3,175
Office Supplies	7,875	7,875	3,854
Computer Supplies	11,425	11,425	3,993
Telephone	51,200	51,200	47,482
Postage	18,435	18,435	18,215
Audit	16,800	16,800	16,600
Maintenance Contractual	100,290	100,290	84,915
Computer Support and Maintenance	77,880	77,880	33,348
Dues and Memberships	7,293	7,293	4,492
Board of Trustees Expense	1,156	1,156	765
Other Professional Services	257,349	257,349	244,872
Public Relations/Advertising	35,820	35,820	13,019
Miscellaneous	38,709	38,709	12,916
	<u>2,351,469</u>	<u>2,351,469</u>	<u>2,180,057</u>
Library Operations			
Salaries	2,153,041	2,153,041	2,121,959
Staff Development	37,948	37,948	17,230
Computer Support and Maintenance	103,305	103,305	84,897
Dues and Memberships	3,060	3,060	1,332
Mobile Library Maintenance and Supplies	2,470	2,470	674
Postage	4,250	4,250	2,540
Program Expenses	75,530	75,530	57,080
Program Supplies	665,032	665,032	499,269
Public Relations/Advertising	7,650	7,650	-
Supplies	45,355	45,355	29,447
	<u>3,097,641</u>	<u>3,097,641</u>	<u>2,814,428</u>
Total Current	<u>5,449,110</u>	<u>5,449,110</u>	<u>4,994,485</u>

(Continued)

Required Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	
Expenditures (Continued)			
Capital Outlay			
General Government	\$ 145,842	\$ 145,842	\$ 129,872
Library Operations	26,853	26,853	12,594
	<u>172,695</u>	<u>172,695</u>	<u>142,466</u>
Debt Service			
Principal	495,000	495,000	-
Interest	156,125	156,125	-
	<u>651,125</u>	<u>651,125</u>	<u>-</u>
Total Expenditures	<u>6,272,930</u>	<u>6,272,930</u>	<u>5,136,951</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	445,681	445,681	1,774,276
OTHER FINANCING SOURCES (USES)			
Interfund Transfer	-	-	(1,601,125)
Net Change in Fund Balances	<u>\$ 445,681</u>	<u>\$ 445,681</u>	<u>173,151</u>
Fund Balance - July 1, 2024			<u>3,527,389</u>
Fund Balance - June 30, 2025			<u>\$ 3,700,540</u>

Notes: Total General Fund Appropriation was \$7,223,000.

Budgets are adopted on the modified accrual basis of accounting. All appropriations lapse at fiscal year end.

Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2025

	BUILDING AND MAINTENANCE	FICA	LIABILITY INSURANCE	WORKING CASH	EXPENDABLE TRUST	IMRF	TOTAL OTHER FUNDS
ASSETS							
Cash and Cash Investments	\$ 558,559	\$ 194,115	\$ 88,762	\$ 311,406	\$ 114,253	\$ 497,530	\$ 1,764,625
Property Taxes Receivable, net	89,515	125,803	89,510	-	-	95,446	400,274
Interest and Other Receivables	-	-	-	4,094	-	-	4,094
Prepaid Expenses	9,060	-	55,745	-	-	-	64,805
Total Assets	<u>\$ 657,134</u>	<u>\$ 319,918</u>	<u>\$ 234,017</u>	<u>\$ 315,500</u>	<u>\$ 114,253</u>	<u>\$ 592,976</u>	<u>\$ 2,233,798</u>
LIABILITIES							
Accounts Payable and Accrued Expenses	\$ 14,303	\$ -	\$ 5,193	\$ -	\$ -	\$ -	\$ 19,496
Total Liabilities	<u>14,303</u>	<u>-</u>	<u>5,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,496</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred Property Taxes	184,997	259,991	184,986	-	-	197,255	827,229
Total Deferred Inflows of Resources	<u>184,997</u>	<u>259,991</u>	<u>184,986</u>	<u>-</u>	<u>-</u>	<u>197,255</u>	<u>827,229</u>
Total Liabilities and Deferred Inflows of Resources	<u>199,300</u>	<u>259,991</u>	<u>190,179</u>	<u>-</u>	<u>-</u>	<u>197,255</u>	<u>846,725</u>
FUND BALANCES							
Nonspendable:							
Prepaid Items	9,060	-	55,745	-	-	-	64,805
Restricted for:							
Fund Purpose	448,774	59,927	-	315,500	-	395,721	1,219,922
Committed for:							
Fund Purpose	-	-	-	-	114,253	-	114,253
Unassigned	<u>-</u>	<u>-</u>	<u>(11,907)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,907)</u>
Total Fund Balances	<u>457,834</u>	<u>59,927</u>	<u>43,838</u>	<u>315,500</u>	<u>114,253</u>	<u>395,721</u>	<u>1,387,073</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 657,134</u>	<u>\$ 319,918</u>	<u>\$ 234,017</u>	<u>\$ 315,500</u>	<u>\$ 114,253</u>	<u>\$ 592,976</u>	<u>\$ 2,233,798</u>

The accompanying notes are an integral part of these financial statements.

Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	BUILDING AND MAINTENANCE	FICA	LIABILITY INSURANCE	WORKING CASH	EXPENDABLE TRUST	IMRF	TOTAL OTHER FUNDS
REVENUES							
Property Taxes	\$ 279,351	\$ 184,080	\$ 134,464	\$ -	\$ -	\$ 312,314	\$ 910,209
Personal Property Replacement Tax	-	-	-	-	-	4,647	4,647
Interest	26,392	2,877	1,743	14,094	5,057	22,799	72,962
Other Income	-	-	-	-	18,654	-	18,654
Total Revenues	<u>305,743</u>	<u>186,957</u>	<u>136,207</u>	<u>14,094</u>	<u>23,711</u>	<u>339,760</u>	<u>1,006,472</u>
EXPENDITURES							
Current							
General Government	165,490	257,863	163,059	-	11,418	330,101	927,931
Capital Outlay	87,395	-	-	-	-	-	87,395
Debt Service - Principal	-	-	-	-	-	-	-
Debt Service - Interest and Fees	-	-	-	-	-	-	-
	<u>252,885</u>	<u>257,863</u>	<u>163,059</u>	<u>-</u>	<u>11,418</u>	<u>330,101</u>	<u>1,015,326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,858	(70,906)	(26,852)	14,094	12,293	9,659	(8,854)
OTHER FINANCING SOURCES (USES)							
Operating Transfer	-	-	-	-	-	-	-
Net Change in Fund Balances	52,858	(70,906)	(26,852)	14,094	12,293	9,659	(8,854)
FUND BALANCES							
Beginning of Year	404,976	130,833	70,690	301,406	101,960	386,062	1,395,927
End of Year	<u>\$ 457,834</u>	<u>\$ 59,927</u>	<u>\$ 43,838</u>	<u>\$ 315,500</u>	<u>\$ 114,253</u>	<u>\$ 395,721</u>	<u>\$ 1,387,073</u>

The accompanying notes are an integral part of these financial statements.

**Warren-Newport Public Library District
Board of Trustees
Committee of the Whole Report
Summary, Personnel, and General**

Date, and Location: October 12, 2025, McCullough Board Room

Members Attending: George Kotsinis, Wendy Hamilton, Kerry Eagar, Bonnie Sutton, Lauren Bugner, Celeste Flores, Caroline Beadle, Ryan Livergood

Members Absent:

Also Attending: Dawn Leijon, Additional Public (anonymous)

Overall Summary:

The meeting was called to order at 7:00 p.m.

Trustee Kotsinis moved and the Trustee Sutton seconded for Trustee Flores to join remotely due to a family emergency. The motion carried on a voice vote and Trustee Flores joined the meeting at 7:00 pm. Caroline Beadle joined the meeting at 7:30 pm during the Strategic Planning discussion.

Committee of the Whole included: General, Finance, Buildings and Grounds, Policy, and Personnel topics. Reports of each area follow. Trustee Hamilton moved, and Trustee Eagar seconded to adjourn the meeting. The motion carried on a voice vote. Committee of the Whole adjourned at 8:44 p.m.

General Topics: What was discussed, reported on, accomplished? Was there consensus on a decision?

Strategic Planning Process update – Dawn Leijon, ThirdWay Space

Dawn provided The Board with an update on the planning process to date.

Dawn reported that over 500 responses have been received for the community survey, with heavy library users being the largest group of respondents. The Library is working with community partners to try to expand the footprint of the survey responses to a larger sampling of the community.

Dawn is working on completing an in-depth analysis of all data sources available including foot traffic heat maps, community demographics map, and focus group data. The intent will be to produce a four-year plan which will be presented to the Board during the December regular board meeting.

New WNPL website update

Ryan provided The Board with a status update and provided a demo of the new site experience.

Response to federal enforcement actions in Lake County

The Board discussed the possible impact of the increased Federal presence in Lake County to WNPL staff and patrons, including the protections existing WNPL policies already provide for staff and patrons when dealing with outside agencies. The Board has requested that George draft a special statement on behalf of the Board to present to the Board at our November regular Board meeting.

Board training and self-development: Per Capita and Equalization Aid Grant requirements- Illinois Public Library Standards

Ryan provided The Board with an overview of this year's requirements for the annual IPLR filing. Ryan has provided the Board with a link to a list of the current IPLR requirements for the Board to review on our own.

Personnel Topics: What was discussed, reported on, accomplished? Was there consensus on a decision?

601 Leaves of Absence

The Board reviewed the proposed updates to Policy 601, which will now combine Policies 601, 603, and 605 into a single consolidated Leaves of Absence policy. The Board recommended one wording change on Page 1. (consent)

603 Personal Leave

The Board Discussed consolidation of Policy 603 into Policy 601. The stand-alone Policy 603 will be retired.
(consent)

605 Military Leave

The Board Discussed consolidation of Policy 605 into Policy 601. The stand-alone Policy 605 will be retired.
(consent)

Executive Director's Annual Performance Evaluation timeline

The Board discussed the proposed timeline for the Executive Director's annual performance evaluation.

Recommendation(s) for Board Action (if any), consent agenda or new business?

None

Tasks Pending (if any) Who – What – When: Who's doing the task? What is it? What's the deadline?

Personnel and General Agenda item(s) for next Committee of the Whole:

TBD

George Kotsinis, President

Date November 14, 2025

**Warren-Newport Public Library District
Board of Trustees
Committee of the Whole Report**

Committee Work: **Finance** Buildings & Grounds Policy

Date: 11-12-2025

Summary: What was discussed, reported on, accomplished? Was there consensus on a decision?

- September 2025 financial statements were discussed and recommended for approval.
- Treasurer Hamilton reported on her phone conversation with the auditor from ATA Group for the Library Audit

Recommendation(s) for Board Action (if any), consent agenda or new business?

Consent:

- Approve September 2025 Financial Statements

Tasks Pending (if any) Who – What – When: Who's doing the task? What is it? What's the deadline?

Agenda item(s) for next Committee of the Whole:

- Review October 2025 Financial Statements

Submitted by/date:

Wendy Hamilton, Treasurer

**Warren-Newport Public Library District
Board of Trustees
Committee of the Whole Report**

Committee Work: Policy

Date: November 12, 2025

Summary: What was discussed, reported on, accomplished? Was there consensus on a decision?

Policy 3020 - Circulation "with exception of"
Need to clarify "21 day" materials for Library of Things

Policy 3021 Library of Things
Article 4: Hot Spot use change "continental" to "contiguous"

Recommendation(s) for Board Action (if any), consent agenda or new business?

Both Policy 3020, 3021 recommended to
put on New Business —

Tasks Pending (if any) Who – What – When: Who's doing the task? What is it? What's the deadline?

Agenda item(s) for next Committee of the Whole:

3 new Policies to edit:
Policy 2040 Wage Scale
Policy 3050 Meeting Rooms
Policy 4015 Sponsorship

Submitted by/date:

Bonnie Sutton

Policy Chair

Date: Nov. 12, 2025

Suggestions & Questions from Our Library Users

October 2025

Collection-related comments

Could we get a slide projector and carasel (sp?) for the Library of Things.

Thank you for the suggestion! We are looking into adding these items to the Library of Things.

Programming-related comments

Bring back the Spanish Cafés please. 😊

We are excited to announce that this program will return in the new year under a refreshed name: Spanglish Café. This update reflects our commitment to cultural engagement and language learning.

The Kids in the Kitchen class was great! My daughter had so much fun. We'll be back next month! Thank you!

We appreciate your feedback! Kids in the Kitchen will continue, and we're exploring more family-friendly cooking programs.

Book discussions should have a hybrid option for senior or disabled individuals to participate in those book discussions. "Zoom" for a public Library should be an option!

Thank you for the idea! We will explore hybrid options to make book discussions more accessible.

I am so thankful that you offer the craft programs for the seniors at Gurnee Meadows. The leaders/teachers are very helpful and adjust the crafts for my mother, who has a vision impairment. Keep up the great work!

We're glad these programs make a difference! We'll keep offering crafts for seniors and ensure they remain adaptable for all residents.

Service-related comments

Thanks for All Your help!

Great Service.

Vanessa and Drea are extremely helpful. They are a great asset to this beautiful library.

Thank you for recognizing our team! We'll share these compliments with staff.

Warren-Newport Public Library District
Gurnee, Illinois

You guys were wonderful. Stephanie helped me fax. She hold my hand (I hold hers!! She guided me well.

Thank you for recognizing Stephanie's efforts. Your feedback motivates us to keep providing great service.

Computer-related comments

Hi, it would be nice if computer 16& 17 were a little bit lower.

Thanks for the suggestion! We'll review options to improve computer station accessibility.

Miscellaneous-related comments

Arrange something so we can plan a birthday party for kids @ library because our kids love library and it will be cool to have option to celebrate it here!

We love library, so, I suggest you to host any b'day party or events, it's my humble request to you. Ooo Love celebrate B'day Party in library. Thanks.

Thank you for the idea! While our Meeting Room policies do not allow reserving space for private celebrations, we appreciate your enthusiasm for the library as a community space.

As to the "Board of Trustees", there are 7 members. Other than "Trustee", do they carry a "title" as to what else do they do within the Library other than just "trustee". If so, can it be published in the mail out from the library? Thank you for your attention to this matter!

We appreciate the question! Trustee roles will be shared in future newsletters and on our website.

Maybe instructions and less sweets.

Maybe try instructions for diferent ones and not just sweets.

Thank you for the feedback! We'll provide clearer instructions and consider healthier snack options.

*Thank you for taking the time to help us improve our service to you.
If suggested a title for purchase, we have passed it along to staff members who order materials.*

Ryan Livergood, Executive Director

Patron comments appear here unabridged and unedited.

Warren-Newport Public Library District

Staff Manual

601 Leaves of Absence

Effective Date: 07/12/2006

Review/Revision Date: 04/23/2019*, 11/18/2025**

*Consolidation of policies 601 Medical Leave, 602 Family Leave, 606 Military Family Leave, and 607 Pregnancy-Related Absences

**Consolidation of policies 601 Leaves of Absence, 603 Personal Leave, and 605 Military Leave

Warren-Newport Public Library District (WNPLD) supports employees in balancing their work responsibilities with family, medical and personal needs. This policy outlines the various types of leaves of absence available to employees, including those required by law and those provided as additional WNPLD benefits.

Purpose

The purpose of Family and Medical Leave Act (FMLA) is to provide employees with a means to balance work, medical, and family needs without sacrificing job security. An employee may request FMLA leave for the following reasons:

- To prepare for or care for a newborn child;
- To adopt or begin foster care placement of a child;
- To care for a spouse, child, or parent with a serious health condition;
- To care for the employee's own serious health condition; or
- To address certain qualifying military-related family needs.

Eligibility

Eligible employees may take up to 12 weeks of unpaid family and medical leave within a 12-month period, measured on a rolling basis looking backward from the date any FMLA leave is used. To qualify, an employee must:

- Have been employed by WNPLD for at least 12 months;
- Have worked at least 1,250 hours during the 12 months immediately preceding the leave; and
- Work at a location where WNPLD employs at least 50 employees within a 75-mile radius.

Leave for the birth, adoption, or foster placement of a child must be completed within 12 months of the birth or placement. If both spouses are employed by WNPLD, they may take a combined total of up to 12 weeks of FMLA leave in a 12-month period for the birth or placement of a child, or to care for a parent with a serious health condition. Each employee retains the right to take up to 12 weeks of FMLA leave for their own serious health condition.

Employees will not be granted FMLA leave to gain employment or perform work elsewhere, including self-employment. Misrepresentation of facts in order to obtain FMLA leave may result in disciplinary action up to and including termination.

Warren-Newport Public Library District

Staff Manual

Notice of Leave

When the need for leave is foreseeable, employees must provide at least 30 days' notice to their manager and the Human Resources Manager. Failure to provide such notice may result in a delay of leave approval. When the need for leave is not foreseeable, employees should notify their manager and the Human Resource Manager as soon as practicable and follow WNPLD's normal absence reporting procedures.

Medical Certification for Serious Health Conditions

If leave is requested due to the employee's own or a family member's serious health condition, the employee must provide appropriate medical certification within 15 days of the request or as soon as reasonably possible. Failure to provide certification may result in denial or delay of leave.

WNPLD may, at its expense, require a second opinion from a health care provider it designates if there is reason to doubt the original certification. If the two opinions differ, a third opinion from a mutually agreed-upon provider will be obtained at WNPLD's expense, and that opinion will be final.

WNPLD may also require periodic recertification and may require a fitness-for-duty release before returning to work.

Substitution of Paid Leave

FMLA leave is unpaid. Employees must use any available applicable paid leave (such as vacation, sick, or Illinois Paid Leave for All Workers Act leave) concurrently with FMLA. The use of paid leave does not extend the total length of FMLA leave.

When other paid leaves apply (e.g., short-term disability, long-term disability, or workers' compensation), those leaves will also run concurrently with FMLA where applicable. Employees must follow the rules of each applicable paid leave policy.

Benefits During Leave

During an approved FMLA leave, WNPLD will maintain the employee's group health insurance coverage under the same terms as if the employee had continued to work, subject to the employee's payment of any required contributions.

Benefit accruals, such as vacation or sick leave, are suspended during unpaid leave and will resume upon return to active employment.

If the employee does not return to work after the FMLA period ends, WNPLD may recover the cost of health insurance premiums paid on the employee's behalf unless the failure to return is due to circumstances beyond the employee's control. Employees may be eligible to continue coverage under COBRA.

Intermittent or Reduced Schedule Leave

Leave for a serious health condition, to care for a covered servicemember, or for a qualifying exigency may be taken intermittently or on a reduced schedule when medically necessary. If leave is unpaid, the employee's pay will be reduced proportionally to the time not worked.

Warren-Newport Public Library District

Staff Manual

When possible, WNPLD may temporarily transfer the employee to an available position that better accommodates the recurring leave schedule and provides equivalent pay and benefits.

A fitness-for-duty release may be required following intermittent leave if there are reasonable safety concerns regarding the employee's ability to perform job duties.

Intent to Return to Work

During FMLA leave, WNPLD may require employees to report periodically on their status and intent to return to work.

If an employee indicates an intent not to return, WNPLD's obligation to restore employment and maintain benefits will cease (subject to COBRA obligations). If an employee fails to notify the Library of their intent to return upon the expiration of leave, the absence may be treated as a voluntary resignation.

Job Restoration

Upon return from FMLA leave, an employee will be restored to the same or an equivalent position with equivalent pay, benefits, and other terms and conditions of employment. Employees returning from leave for their own serious health condition may need to provide a medical certification confirming their ability to perform the essential functions of their position.

Federal Military Leave Under FMLA

Eligible employees may take up to 12 weeks of FMLA leave for certain qualifying exigencies arising from the active duty or deployment of a covered family member, and up to 26 weeks to care for a covered servicemember or veteran with a serious injury or illness.

Certification for Qualifying Exigency or Servicemember Family Leave

Employees requesting leave for a qualifying exigency related to a covered military member's active duty must provide a copy of the member's active duty orders or comparable documentation.

Employees requesting leave to care for a covered servicemember or veteran with a serious injury or illness must provide certification from an authorized health care provider.

Illinois Military Leave Act (820 ILCS 151) (formerly the Family Military Leave Act; retitled by Public Act 104-0078, effective August 1, 2025)

In addition to the federal military provisions above, eligible employees may take leave under the Illinois Military Leave Act. This state law provides up to 30 days of unpaid leave to spend time with a spouse, child, parent, or grandchild who has been called to military service lasting longer than 30 days.

To be eligible, an employee must have:

- Worked for WNPLD for at least 12 months; and
- Completed 1,250 hours of service in the 12 months immediately preceding the leave.

Warren-Newport Public Library District

Staff Manual

Employees must:

- Give at least 14 days' notice if the leave will last five or more consecutive workdays, or as much notice as practicable for shorter leaves;
- Exhaust all available paid leave (such as vacation, personal, or compensatory leave) except sick and disability leave before using this unpaid leave; and
- Provide documentation from the proper military authority verifying the family member's active-duty orders.

While on leave:

- Employees may continue health and other benefits at their own expense; WNPLD may choose to continue coverage at its own cost; and
- Taking Illinois Military Leave will not result in the loss of any accrued benefits earned before the leave.

Upon return:

Employees will be restored to the same or an equivalent position with equivalent pay, benefits, and conditions, unless WNPLD can show the employee would not have been employed for reasons unrelated to the leave.

WNPLD will not interfere with, restrain, or deny the exercise of any rights under this Act, nor retaliate against any employee for exercising such rights.

Military Leave of Absence

A military leave of absence will be granted to employees who are absent from work because of military service in accordance with the Illinois Service Member Employment and Reemployment Rights Act (ISERRA) and the Uniformed Services Employment and Reemployment Rights Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

Employees will receive partial pay for two-week training assignments and shorter absences. Upon presentation of satisfactory military pay verification data, employees will be paid the difference between their normal base compensation and the pay (excluding expense pay) received while on military duty.

The portion of any military leaves of absence in excess of two weeks will be unpaid. However, employees may use any available paid time off for the absence.

Continuation of health insurance benefits is available as required by ISERRA and USERRA based on the length of the leave and subject to the terms, conditions, and limitations of the applicable plans for which the employee is otherwise eligible.

Vacation, sick leave, and holiday benefits will continue to accrue during a military leave of absence.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with

Warren-Newport Public Library District

Staff Manual

USERRA and all applicable state laws, such as ISERRA.

Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with ISERRA and USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

Non-FMLA Medical Leave of Absence

Employees who do not meet the eligibility requirements for FMLA may request an unpaid medical leave of absence. Approval of such leave is discretionary and subject to the operational needs of the Library. Generally, up to 30 calendar days of unpaid medical leave may be granted in a single block per calendar year. Employees must provide medical documentation supporting the need for leave and an expected return-to-work date.

Unpaid medical leave for non-FMLA-eligible employees does not provide job protection, and reinstatement to the same or an equivalent position cannot be guaranteed. Additional leave may be considered when required as a reasonable accommodation under the Americans with Disabilities Act (ADA), provided it does not create an undue hardship for the Library.

Paid Parental Leave

The purpose of paid parental leave is to enable eligible employees to care for and bond with a newborn or a newly adopted child. Regular full-time and part-time employees who meet FMLA eligibility requirements above are also eligible to apply for up to 6 weeks of paid parental leave following the birth or adoption of a child. Temporary employees are not eligible.

If the need for leave is foreseeable, the employee must submit a written leave request to their supervisor and the Human Resources Manager at least 30 days before the leave is expected to begin. Where the need for leave is not foreseeable, the employee must submit a written leave request to their supervisor and the Human Resources Manager as soon as practicable.

Eligible employees may receive up to six (6) weeks of paid parental leave per birth or adoption of a child aged seventeen (17) or younger. Multiple births or adoptions, such as the birth of twins or adoption of siblings, do not increase the total amount of paid leave available for that occurrence. Employees will not receive more than six (6) weeks of paid parental leave within a rolling twelve (12)-month period, regardless of multiple qualifying events. When both parents are eligible employees, each may take up to six (6) weeks of paid parental leave, which may be taken concurrently or consecutively. The adoption of a child by a new spouse is excluded from this policy.

Paid parental leave begins and runs concurrently with the twelve (12)-week FMLA entitlement. Once paid parental leave is exhausted, employees must use accrued sick leave and may also use floating holidays or vacation time. Paid parental leave must be used within six (6) months of the start of the approved FMLA leave related to the birth or adoption; unused leave is forfeited after that time.

Warren-Newport Public Library District

Staff Manual

Paid parental leave is compensated at the employee's regular hourly rate based on their normally scheduled weekly hours. Pay will be issued on regular pay dates, and standard payroll taxes and deductions (including IMRF and insurance premiums) will apply. Paid parental leave has no cash value upon separation from employment and is not paid out.

Unpaid Personal Leave

WNPLD recognizes that employees may occasionally need time away from work to address personal matters not covered by other leave policies.

Eligibility

Regular full-time and regular part-time employees are eligible to request an unpaid personal leave of absence after completing 180 calendar days (6 months) of continuous service.

To be considered for personal leave approval, employees must:

- Have exhausted all accrued vacation, floating holiday and sick time prior to the start of the personal leave;
- Be in good standing, with no active disciplinary actions or documented performance issues at the time of the request; and
- Obtain agreement from their department manager and final approval from the Executive Director.

Examples of Qualifying Reasons

Examples of personal reasons for leave include, but are not limited to:

- Educational or professional development opportunities.
- Extended travel or stays out of the country.
- Family or personal emergencies not covered under other leave laws or policies.

If an employee is eligible for leave under the Family Medical Leave Act (FMLA), Victims' Economic Security and Safety Act (VESSA), Military Leave or Paid Parental Leave, those leaves must be used first.

Duration and Frequency

Personal leave may be granted for a period of up to **90 calendar days** within a five-year period. A single extension of no more than 90 additional calendar days may be considered upon written request and justification. .

Approval and Considerations

Requests for personal leave will be evaluated based on a number of factors such as:

- Departmental and operational needs;
- Staffing levels and workload during the purposed leave period;
- The critical nature of the employee's position; and
- The feasibility of providing temporary coverage.

Warren-Newport Public Library District

Staff Manual

Benefits and Accruals During Leave

Subject to the terms, and limitations of applicable plans, WNPLD will continue to provide health insurance benefits for the full period of the approved personal leave, provided the employee remits payment for their portion of the premium in advance.

Accruals- of paid leave (vacation, sick, holiday, floating holiday) , will be suspended during the leave and will resume upon return to active employment.

Reinstatement

While employees on a personal leave of absence do not have guaranteed job restoration rights, WNPLD will make every reasonable effort to reinstate the employee to the same position or to a position of equivalent status, pay, and benefits upon their timely return. Failure to return to work as scheduled at the end of the approved leave will be considered voluntary resignation.

Request Process

If the need for leave is foreseeable, the employee must submit a written leave request to their supervisor and the Human Resources Manager at least 30 days before the leave is expected to begin. Where the need for leave is not foreseeable, the employee must submit a written leave request to their supervisor and the Human Resources Manager as soon as practicable.

Warren-Newport Public Library District

Staff Manual

603 Personal Leave

Effective Date: 07/12/2006

Review/Revision Date: 05/21/2019

Elimination Date: 11/18/2025

The Warren-Newport Public Library District (WNPLD) provides leaves of absence without pay to eligible employees who wish to take time off from work duties to fulfill personal obligations. Employees in the following employment classification(s) are eligible to request personal leave as described in this policy:

- Regular full-time employees
- Regular part-time employees

Eligible employees may request personal leave only after having completed 180 calendar days of service. As soon as eligible employees become aware of the need for a personal leave of absence, they should request a leave from their supervisor. The Executive Director must authorize any request for personal leave.

Personal leave may be granted for a period of up to 90 calendar days every 5 years. If this initial period of absence proves insufficient, consideration will be given to a written request for a single extension of no more than 90 calendar days. Employees will be required to first use any accrued vacation leave before taking personal leave.

Requests for personal leave will be evaluated based on a number of factors, including anticipated workload requirements and staffing considerations during the proposed period of absence.

Subject to the terms, conditions, and limitations of the applicable plans, WNPLD will continue to provide health insurance benefits for the full period of the approved personal leave.

Benefit accruals, such as vacation, sick leave, or holiday benefits, will be suspended during the leave and will resume upon return to active employment. Prior to departing for unpaid personal leave, the employee will be expected to remit payment for the employee's portion of the health insurance premium in an amount equivalent to the expected period of absence.

When a personal leave ends, every reasonable effort will be made to return the employee to the same position if it is available, or to a similar available position for which the employee is qualified. However, the WNPLD cannot guarantee reinstatement in all cases.

If an employee fails to report to work promptly at the expiration of the approved leave period, WNPLD will assume the employee has resigned.

Warren-Newport Public Library District

Staff Manual

605 Military Leave

Effective Date: 07/12/2006

Review/Revision Date: 05/21/2019

Elimination Date: 11/18/2025

A military leave of absence will be granted to employees who are absent from work because of military service in accordance with the Illinois Service Member Employment and Reemployment Rights Act (ISERRA) and the Uniformed Services Employment and Reemployment Rights Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

Employees will receive partial pay for two-week training assignments and shorter absences. Upon presentation of satisfactory military pay verification data, employees will be paid the difference between their normal base compensation and the pay (excluding expense pay) received while on military duty.

The portion of any military leaves of absence in excess of two weeks will be unpaid. However, employees may use any available paid time off for the absence.

Continuation of health insurance benefits is available as required by ISERRA and USERRA based on the length of the leave and subject to the terms, conditions, and limitations of the applicable plans for which the employee is otherwise eligible.

Vacation, sick leave, and holiday benefits will continue to accrue during a military leave of absence.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws, such as ISERRA.

Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with ISERRA and USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

Contact the Human Resources Manager for more information or questions about military leave.

President's Report, November 2025

October 21 1.25 Hours	October Regular Board Meeting
October 25 1 Hour	Attended Lakota Hoop Dance Program
October 28 30 Minutes	Review Agenda for November Committee of the Whole Meeting
November 4 1 Hour	Prepare and Distribute Board Survey for Annual Executive Director Evaluation
November 8 30 Minutes	Attended Friends of WNPL Saturday Book Sale
November 12 2 Hours	November Committee of the Whole Meeting
October 11 15 Minutes	Review Draft Agenda for November Regular Board Meeting
October 14 1 Hour	Review Final Agenda for November Regular Board Meeting Complete November President's Report and Committee Report Draft Board Special Statement on Immigration Enforcement Actions

George Kotsinis, President
WNPLD Board of Trustees
10/17/2025

Warren-Newport Public Library District
EXECUTIVE DIRECTOR'S REPORT FOR OCTOBER 2025
NOVEMBER 18 2025
Submitted by Executive Director, Ryan Livergood

EXECUTIVE SUMMARY

Highlights:

- ThirdWay Space led a series of Community Partner Visioning Sessions on Tuesday, October 7, 2025. Numerous insights were gained that will help inform the 2026-2029 Strategic Plan for WNPL.
- Rebekah and Smruti presented “Bridging the Gap: How Teams Transformed Communication at Our Library” at the ILA Annual Conference. This poster session was very popular, so much so that we have been invited to be part of an upcoming webinar to help other Illinois libraries transition to the Teams platform.

Meetings, programs, training attended:

- Intergovernmental Leaders' Coffee (10/2)
- WNPL Community Roundtable for Diversity (10/2)
- ILA Annual Conference (10/14-10/16)
- Intergovernmental Picnic (10/15)
- ILA Ebook Legislation Working Group (10/20)
- Lake County Community Coordination (10/23)
- Friends' Appreciation Celebration (10/23)
- CCS Executive Board (10/29)

Special plans for coming month:

- WNPL 2026 Strategic Planning Process
- *Our Libraries, Reimagined* project planning
- New WNPL website launch

Special plans for the near future:

- WNPL 2026 Strategic Planning Process
- *Our Libraries, Reimagined* project planning

ADMINISTRATION

FRIENDS:

- The Friends met on October 23. On behalf of the Board, Kerry Eagar read and presented to the Friends the National Friends of the Library Week Proclamation. The Friends next Saturday Book Sale is scheduled for Saturday, November 8.

Warren-Newport Public Library District
Executive Director's Report
November 18, 2025

FUNDRAISING:

Fundraising through October			
		October	Year to Date
Annual Fund	\$	-	\$ 600.00
Gifts		20,001.00	20,007.25
Total		<u>\$ 20,001.00</u>	<u>\$ 20,607.25</u>

PERSONNEL:

Status of Organization: October

Number of full-time employees: 38

Number of part-time employees: 40

TOTAL number of employees: 78

Full-time equivalents: 62.25

- New hires: 10/10 - A. Herrera – PT Outreach Services Associate, PT 18 weekly hours

Separations: None

- Changes: 10/20 – M. Lyons – Moved from PT 24.5 to 22 weekly hours in Programming and Community Engagement

Workshops, programs and training attended: Staff dedicated a total of 19 hours to professional development activities.

In addition to this ongoing commitment to growth, eight staff members had the opportunity to participate in the Illinois Library Association (ILA) Conference. The conference provided a wealth of valuable information and resources, which attendees have brought back to share with the rest of the team.

Following the conference, staff have engaged in discussions focused on integrating the ideas and insights gained into our library's operations and services. These collaborative conversations are aimed at leveraging conference learnings to enhance our offerings and better serve our community.

OPERATIONS

FACILITIES

- Performed daily work activities and requested work orders.
- Meet with the housekeeping contractor about work performance.
- Anderson Pest Control on-site to perform monthly inspections and service.
- The Ford van and Subaru Outback were taken in for preventive service at dealerships.
- Scrap metal collected for recycling.
- Study rooms #1, #3, #4, #5, and #6 were repainted.
- Boardroom carpet shampoo.

Warren-Newport Public Library District
Executive Director's Report
November 18, 2025

- Meet with new account manager and grounds foreman from ILT Vignocchi to go over snow removing and landscaping contracts, signed for 2 more years.
- The Hill Mechanical Group was on site to perform preventive maintenance on RTU-15 (McQuay) and verified several faults.

INFORMATION TECHNOLOGY

- Smruti and Rebekah presented the Microsoft 365 Teams implementation as a poster session which was well received.
- Ran October CyberSecurity awareness month KnowBe4 training for staff and board members.
- Processed hardware and software changes for Emily's move to Outreach.
- Reviewed IT's role and timeline in upcoming Facilities Improvement plan in Operations meeting.
- Moved IT setup for staff in PCE.
- Supported Admin for deleting ex-employees standing outlook calendar invites .
- Blender software was installed on Maker laptops.
- Tech recycling was picked up.
- Security was given a new laptop to use on the patron floor.
- Deleted old board website.
- Selected Vendor for Meeting room AV upgrade.
- Created guide for staff to reconnect RFID pads to Leap after latest Google Chrome update.
- Resolved issue for patron fax station which was not waking up automatically every morning.
- 3 staff change requests.
- Processed Active directory and Office 365 requests.
- Troubleshooting of staff and patron equipment and hotspots.
- Conducted scheduled Server maintenance.
- Performed scheduled backups and daily morning rounds.
- Resolved 90 helpdesk tickets.

OUTREACH SERVICES

- Coordinating services with a new Lobby Stop location to start up in December at Bickford of Gurnee
- Participated in Trunk or Treat at Country Meadows Montessori School
- Started bringing our overflow puzzles from the Puzzle Swap to Lobby Stops for Seniors
- Completed Training for Ariana PT Outreach associate
- Emily Pahl moved to Outreach and Community Engagement Coordinator

SECURITY STATISTICS

Patron assists:124

Staff assists: 9

Behavioral contacts:52

Unattended Children:0

Room Setups:0

Book Donations:48

Suspended Patrons:0

Warren-Newport Public Library District
Executive Director's Report
November 18, 2025

Final Warnings:0

Gurnee Police and Fire Assists:1

10/09- A male patron was observed lying face down in the middle of the front parking lot. Security made contact with the individual and contacted Gurnee PD. The male was transported to the hospital by EMS.

10/10- A male patron on the public computers was observed watching adult content by staff using a privacy screen and was asked to leave EOD.

PUBLIC SERVICES

ACCESS SERVICES

- Assisted with training for new Outreach Associate.
- Participated in Community programs by issuing library cards.
- Working with other CCS libraries who are experiencing a patron who is signing up for multiple library cards using fraudulent addresses.
- Shifting continues along with remodeling plans.

LIBRARY SERVICES

- Selectors spent time looking through and learning Ingram ordering before starting to put in new orders for their respective sections.
- April visited Woodland Elementary, Prairie Trail, River Trail, and Viking as a resource table representing the library at various school events.
- Weeding started for the facilities improvement project for the Juvenile areas.
- Harvest Your Reading fall challenge got up and running on October 15th with a lot of participation so far! LS staff helped make the finishers mugs in the Workshop.

MARKETING

- Worked on the ILA poster session posters and handouts for Smruti and Rebekah.
- Marketing put out a notice to the public for the Baker & Taylor closure.
- Design and production of the winter issue of the Inside Angle during October. Mailing to homes November 14.
- Worked on Annual Fund mailing materials with an expected mailing of the week of November 17.
- Successful social media posts were: Ofrenda display photo, Banned Books week post, Fall Fest photos, Staff Halloween costumes photos, Trunk or Treat photos. Successful reels were: Lakota Hoop program video, Halloween costumes video, Reel featuring Eric & Diana with The Office audio, & staff celebrating Diwali.
- Two eNews Blasts were sent during October that highlighted Community Resource Night, Friends of Libraries week, Harvest Your Reading Challenge, Mobile printing, Workshop demonstrations, Ofrenda event, Lakota Hoop, 100 Books before College, Saturday Sale, Baker & Taylor announcement, early literacy kits, Coco movie night, Workshop anniversary, Alzheimer's & Dementia program.
- Open rates were 33.28% & 33%

Warren-Newport Public Library District
Executive Director's Report
November 18, 2025

- In October, we have included in the Community Corner section in the eNews Blast:
 - o Gurnee Trick or Treat hours
 - o 211 Lake County
- The Marketing Department accepted over 60 graphics and publicity requests during October.

MATERIALS SERVICES

- Continue onboarding with Ingram.
- Ran collection reports for upcoming projects.
- Deduped records in CCS.
- Began investigating leasing programs with vendors.

PROGRAMMING AND COMMUNITY ENGAGEMENT

- Continued training for the new Programming Coordinator.
- Worked with HR to finalize and post for the new Head of Programming and Engagement.
- Finalized and submitted content for winter Inside Angle.
- WNPL had a major presence at Gurnee Park District's Halloween Fall Fest, connecting with 481 community members.
- Costume Dance Party and Spooky Science Lab brought festive fun for families.
- Coloreando con Churros y Champurrado was so popular it moved to a larger space to accommodate demand.
- Our Offrenda program celebrated cultural traditions with strong staff and community collaboration.
- We hosted a Sound Bath program which introduced a relaxing wellness experience, now planned quarterly.
- The Lakota Hoop Dance cultural event was well attended, and we received a lot of positive feedback on this program.

Warren-Newport Public Library District
Executive Director's Report
November 18, 2025

OCTOBER 2025 STATISTICS

LIBRARY CIRCULATION				
	October			%
TYPE OF MATERIAL	Adult	Youth	Total	Change
Audiobooks	179	142	321	-37%
Wonderbooks/Kits	-	212	212	70%
Books	8,389	14,526	22,915	-15%
Hot Picks	324	-	324	-
DVDs/Blu-rays	2,803	386	3,189	-15%
Magazines	470	35	505	-21%
Video Games	465	-	465	-19%
Hotspots	72	-	72	-27%
7-Day Hotspots	25	-	25	-4%
Rokus	25	-	25	47%
Library of Things	85	90	175	51%
Museum Passes	-		-	-100%
ebooks (DLI, Hoopla, EBSCO)	4,143	691	4,834	3%
eaudiobooks (DLI, Hoopla)	5,938	744	6,682	8%
evideo (Kanopy, Hoopla)	514	54	568	-9%
emusic (Hoopla)	76	4	80	-29%
emagazines (DLI/PressReader)	2,136	-	2,136	35%
ecomicbooks (Comics Plus/Hoopla)	76	26	102	-40%
Total emedia	12,883	1,519	14,402	8%
TOTAL	25,720	16,910	42,630	-10%

Programming and Services Statistics: [Statistics FY2025-26.xlsx](#)

END

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
DECEMBER 2025– COMMITTEE OF THE WHOLE DECEMBER 2/ REGULAR MEETING DECEMBER 16/ SPECIAL MEETING DECEMBER 22 @ 10 AM		
• Treasurer’s Report of Annual Receipts and Disbursements • Review of semi-annual of closed session minutes: second half year to be approved at January’s regular Meeting • Facilities improvement update • WNPL Strategic Plan update • Annual Evaluation- Executive Director’s Performance	– Treasurers’ Report of Receipts and Disbursements to file with County Clerk – Program pay increases for staff – Facilities improvement – WNPL Strategic Planning process	– Library Closed: <i>Christmas Eve, Wednesday December 24.</i> <i>Christmas Day, Thursday December 25, and</i> <i>New Year’s Eve, Wednesday December 31</i>
JANUARY 2026 – NO COMMITTEE OF THE WHOLE / REGULAR MEETING JANUARY 20		
• Per Capita & Equalization Aid Grant Application. • Ordinance- Abatement of Tax for Debt Service • Fundraising update. • approval of semi-annual closed session minutes: second half year of 2025 • Facilities improvement update • WNPL Strategic Plan update • Annual membership renewals for Trustees	– Pay increases effective January 1. – Ordinance –Abatement of Tax for Debt Service – Filing of Illinois Per Capita & Equalization Aid Grant Application. Deadline January 30 – WNPL Strategic Plan process – Fundraising update – Facilities improvement – RAILS Memberships Standards Data Collection. Deadline March 31 – Set Budget process timeline	– Library Closed: <i>New Year’s Day, Thursday January 1</i>
FEBRUARY 2026 – COMMITTEE OF THE WHOLE FEBRUARY 3/ REGULAR MEETING FEBRUARY 17		
• Board of Trustees Annual Self-Evaluation and Goals • Initial overview of potential capital projects for FY 26-27 • WNPL Strategic Plan update • Facilities improvement – Construction start date February 17	– Capital projects evaluation criteria. – Strategic Planning Process – ILA, ALA+UFL Membership renewals for Trustees – Facilities improvement – Construction start date February 17	– Black History Month – FOL Book Sale TBD – FOL Meeting, Thursday January 22 – February 17 Construction start date

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
MARCH 2026 - COMMITTEE OF THE WHOLE MARCH 3/ REGULAR MEETING MARCH 17		
• CW Capital planning review and discussion. • Board of Trustees Training and self-development • Executive Director Quarterly Review - Evaluation and Goals • WNPL Strategic Plan update	– RAILS Annual Library Certification deadline March 31. – ILLINET Interlibrary Loan and Reciprocal Borrowing Statistical Survey. – Capital planning budget finalized – Board of Trustees Training and self-development – WNPL Strategic Plan update	– Freedom of Information Day – Women's History Month –
APRIL 2026 - COMMITTEE OF THE WHOLE APRIL 7/ REGULAR MEETING APRIL 21		
• Regular Board meeting initial presentation of budget draft • File Statement of Economic Interest. (Last day April 30) • Board of Trustees Quarterly Review- Self-Evaluation and Goals	– Budget submitted by departments – File Statement of Economic Interest (elected officials, head librarians and other department heads of a unit of local government. (Last day April 30)	– National Library Week – Spring programs begins
MAY 2026 - COMMITTEE OF THE WHOLE MAY 5/ REGULAR MEETING MAY 19		
• CW Review of latest budget draft and discussion • Tentative transfer of funds from Expendable Trust to Endowment Fund	– Renewal for medical, general liability and worker's compensation insurance – Staff Development Day: Emergency Drills	– Asian American, Native Hawaiian, and Pacific Islander Heritage Month – FOL Book Sale – Library Closed: Mother's Day Staff Development- ½ Day Memorial Day

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
JUNE 2026 - COMMITTEE OF THE WHOLE JUNE 3/ REGULAR MEETING JUNE 16		
• CW- Finalize FY 25-26 Budget • Approval of FY25-26 Budget at Regular meeting • Ordinance Regular Meeting Schedule for FY25-26 • Ordinance to Transfer to the Special Reserve Fund • Semi-annual review of closed session minutes. First half year review • Executive Director Quarterly Review - Evaluation and Goals • WNPL Strategic Plan update	Fiscal Year 2025/2026 Ends – End of Fiscal Year Annual Fund Appeal – Ordinance Regular Meeting Schedule for FY25-26 – Ordinance to Transfer to the Special Reserve Fund – File Board roster with the Illinois Secretary of State and Lake County Clerk before or by July 1. – 2025 ALA Annual Conference – WNPL Strategic Plan update	– Summer Reading Begins – Library Closed: – <i>Father's Day</i>
JULY 2026– COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
• Ordinance - Building & Maintenance Tax • Ordinance - Non-Resident Library Card Program • Ordinance -Tentative Budget & Appropriation • Annual Audit of Secretary's Meetings Minutes FY25-26 • Approval of Semi-annual review of closed session minutes. First half year review. • Board of Trustees Quarterly Review: Self-Evaluation and Goals • 2026 United for Libraries: Trustee Day. TBD	– NEW FISCAL YEAR 2026-2027 BEGINS – Ordinance - Building, Sites & Maintenance – Ordinance – Annual Review Non-resident Library Card Participation – Ordinance -Tentative Budget & Appropriation – Begin work on Illinois Public Libraries Annual Report (IPLAR) – Annual Audit of Secretary's Meeting minutes FY25-26 Total Compensation Packages for employees earning over \$75,000. Website update.	– Library Closed: <i>Independence Day, July 4</i>
AUGUST 2026 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
• Approval of 2026 Illinois Public Library Annual Report (IPLAR) Strategic Planning Process	– File 2026 Illinois Public Libraries Annual Report (IPLAR). Deadline on or before September 1 – Strategic Planning Process	– Gurnee Days – FOL Book Sale – FOL Meeting

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
SEPTEMBER 2026 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
• Public Hearing Budget & Appropriation FY 26-27 • Ordinance – Annual Budget & Appropriation • Resolution – Proclamation Friends of the Library Week October • Executive Director Quarterly Review - Evaluation and Goals •	– Ordinance – Annual Budget & Appropriation – Resolution – Proclamation FOL Week – Begin work on Annual Audit of Financial Statements	– Fall programs begin – Library Card Sign-Up Month – Hispanic Heritage Celebration – Banned Books Week – <i>Library Closed: Labor Day</i>
OCTOBER 2026 – COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
• WNPL Strategic Plan update • Resolution – Determine Estimate of Funds Needed • Begin work on Per Capita & Equalization Aid Grant Application • Board of Trustees Quarterly Review: Training and self-development • 2025 ILA Annual Conference. Trustee Day, Thursday October 16. Donald Stephens Convention Center. Rosemont IL	– Complete and present Annual Audit to the Board – Resolution – Determine Estimate of Funds Needed – Annual Appeal Letters – Begin work on Per Capita & Equalization Aid Grant Application – ILA Annual Conference October 14-16. Donald Stephens Convention Center. Rosemont IL	– Banned Books Week: October 5 – National Friends of Libraries Week, October 19-25 – FOL Meeting, Thursday, October 23 <i>LIBRARY CLOSED 9 – 10:30 AM</i> – Warren Township High School Parade
NOVEMBER 2026– COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
• Public Hearing • Levy Ordinance • Presentation of Annual Audit Report & Financial Statements Report for FY 24-25 • Staff Year End Bonuses • Annual Review - Executive Director's Performance • Facilities improvement update • WNPL Strategic Plan update	– Approval of Levy Ordinance – File Annual Audit Report and Financial Statements with Comptroller and County Clerk. – Annual appeal letter – Post Continuing Disclosure Information (Bonds) – Annual performance evaluations of managers and administrative staff – Facilities improvement – WNPL Strategic Planning process	– FOL Book Sale, Saturday November 8 – <i>LIBRARY CLOSED:</i> <i>Staff Development Day, Thursday November 20, 2025</i> <i>Thanksgiving Day, Thursday November 27, 2025</i> –

**Warren-Newport Public Library District
Lake County, Illinois
Board of Trustees**

George Kotsinis, President	Bonnie Sutton
Celeste Flores, Vice President	Caroline Costa Beadle
Kerry Eagar, Secretary	Lauren Bugner
Wendy Hamilton, Treasurer	

**Regular Board Meeting
Tuesday, October 21, 2025
McCullough Board Room**

Call to Order, Roll Call, and Determination of Quorum

President Kotsinis called the Meeting to order at 7:00 p.m.

Trustees present: Bugner, Eagar, Kotsinis and Hamilton.

Trustees absent: Costa Beadle, Flores and Sutton.

Also present: Executive Director Ryan Livergood, Recording Secretary Gina Ornelas, Rebekah Raleigh and Katie Troyer.

President Kotsinis moved and Trustee Bugner seconded to allow Trustee Flores attend the meeting remotely due to a family emergency.

The motion carried on a roll call vote as follows:

Ayes: Hamilton, Bugner, Eagar, Kotsinis

Abstain: Flores

Absent: Costa Beadle, Sutton

Trustee Costa Beadle arrived at the meeting at 7:04 p.m.

Pledge of Allegiance

President Kotsinis led those present in the pledge of Allegiance.

Reading of Mission Statement

President Kotsinis read the Mission Statement aloud.

Public Comments, Correspondence and Communications. None.

Consent Agenda

- a. Reports of Standing Committees. Committee of the Whole September 2, 2025:
 - i. Building and Grounds
- b. Approval of payrolls for September 2025
- c. Approval of bills payable for August 2025
- d. Patron Suggestions September 2025

Treasurer Hamilton moved and Secretary Eagar seconded that the Consent Agenda be approved as presented.

The motion carried on a voice vote.

Absent: Sutton, Costa Beadle

President's Report

President Kotsinis presented a written report in the packet.

Reports of Other Trustees

Trustee Flores was not been able to attend the Hispanic programs but wanted to thank the staff and the leadership for all programs hosted.

Executive Director's Report October 2025

Executive Director Livergood presented a written report in the packet.

Trustee Costa Beadle arrived at the meeting at 7:04 p.m.

Old Business

- a. Facilities Improvement Update
Executive Director Livergood presented a written report in the packet.
- b. Strategic Planning Update
Executive Director Livergood presented a written report in the packet.
- c. WNPL Website Update
Executive Director Livergood gave an oral report.

New Business

a. Secretary's Reports. Approval of Minutes of:

- i. Public Hearing September 16, 2025
- ii. Regular Meeting September 16, 2025

Trustee Costa Beadle moved and Treasurer Hamilton seconded that Minutes of Public Hearing September 16, 2025, be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Eagar, Flores, Hamilton, Costa Beadle, Kotsinis

Abstain: Bugner

Absent: Sutton

Secretary Eagar moved and President Kotsinis seconded that the Minutes of Regular Meeting September 16, 2025, be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Flores, Hamilton, Costa Beadle, Eagar, Kotsinis

Abstain: Bugner

Absent: Sutton

b. Approval of Monthly Financial Statements for August 2025

Treasurer Hamilton moved and Secretary Eagar seconded that the monthly Financial Statements for August 2025 be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Flores, Eagar, Hamilton, Bugner, Costa Beadle, Kotsinis

Absent: Sutton

c. Report of Standing Committees. Committee of the Whole October 7, 2025

- i. Building and Grounds
- ii. Summary and General

President Kotsinis moved and Trustee Bugner seconded that the Reports for Committee of the Whole October 7, 2025 be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Hamilton, Eagar, Flores, Costa Beadle, Bugner, Kotsinis

Absent: Sutton

d. Resolution 2025/2026-2 To Determine the Estimate of Funds Needed for FY25-26.

Trustee Bugner moved and Treasurer Hamilton seconded that Resolution 2025/2026-2 To Determine the Estimate of Funds Needed for FY 25-26 be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Costa Beadle, Flores, Bugner, Eagar, Hamilton, Kotsinis

Absent: Sutton

- e. Per Capita and Equalization Aid Grant Application requirements
Executive Director Livergood gave an oral report.
- f. Board of Trustees Quarterly Review: Evaluation and Goals
President Kotsinis gave an oral report.
- g. Executive Director Evaluation Timeline.
Executive Director Livergood presented a written report in the packet.
- h. Strategic Plan Progress Report Third Quarter 2025.
Executive Director Livergood presented a written report in the packet.
- i. Other Potentially actionable items: Agenda items for November 2025
Regular Meeting:
 - i. Monthly Financial Statements for September 2025
 - ii. Annual Levy Ordinance FY 25-26
 - iii. Strategic Planning Process
 - iv. Annual Audit and Financial Reports
 - v. Board Policies TBD
 - vi. Personnel Policies TBD
 - vii. Per Capita and Equalization Aid Grant Requirements

Public Forum. None.

Announcements

- a. By the Chair:
 - i. Upcoming calendar
 - 1. National Friends of the Library Week: October 19-25, 2025.
 - 2. Friends of the Library Meeting, October 23, 2025, 1:00 p.m.
 - 3. Committee of the Whole, Tuesday, November 4, 2025, 7:00 p.m.
 - 4. Friends of the Library Booksale: Saturday, November 8, 2025.
 - 5. Regular Meeting, Tuesday, November 18, 2025, 7:00 p.m.
 - 6. Library Closed for Staff Development Day, Thursday, November 20, 2025.

Adjournment

Trustee Costa Beadle moved and Treasurer Hamilton seconded that the meeting be adjourned.

The motion carried on a voice vote.

Absent: Sutton

President Kotsinis adjourned the meeting at 8:08 p.m.

Kerry Eagar, Secretary

Approved: _____

Gina Ornelas, Recording Secretary

Warren-Newport Public Library District

Lake County, Illinois

Board of Trustees

Policy 3020

Circulation

Adopted: December 8, 1981

Reviewed/Revised: February 11, 1992; April 13, 1993; August 9, 1994; December 8, 1996; February 10, 1998; March 14, 2000; April 10, 2001; March 14, 2006; June 1, 2006; April 21, 2009; March 16, 2010; March 20, 2012; April 17, 2012; September 18, 2012; November 20, 2012; February 19, 2013; February 18, 2014; June 17, 2014; August 16, 2016; February 20, 2018; July 21, 2020; June 21, 2022; August 16, 2022; July 18, 2023; November 21, 2023; April 16, 2024; November 18, 2025

ARTICLE 1. LOAN PERIODS

Seven (7) Day Materials

Seven-Day WiFi Hotspots

Twenty-one (21) Day Materials

Print and AV materials, including magazines and video games
Library of Things collection

Forty-two (42) Day Materials

Book Club Kits

ARTICLE 2. RENEWAL OF MATERIALS

Items checked out will automatically be renewed three (3) days before the due date for up to three (3) renewal periods. The renewal happens automatically and there is no action patrons need to take.

Items cannot be automatically renewed if:

- the item is on hold for another patron;
- the three (3) renewal limit has been reached;
- the patron account is blocked; or
- the item is non-renewable.

The following items are non-renewable: Hot Picks, Library of Things, Seven (7) Day WiFi Hotspots, Book Club Kits.

ARTICLE 3. CIRCULATION LIMITS

Maximum **total** number of items that may be checked out on a card is one hundred (100).

Circulation limits by format:

Seven day WiFi Hotspots.....One (1)

RokusOne (1)

Reference collections are for in-library use only and may not be checked out. Policy 3025 Interlibrary Loan explains the borrowing limitations for interlibrary loan material.

ARTICLE 4. RESERVING MATERIALS

Section 4.01 Reserves and Notifications

When an eligible item in the circulating collection of WNPLD is not immediately available to check out, a patron may reserve the item. When the reserved item is available for the patron who has placed the reserve, WNPL will notify the patron.

Section 4.02 Hold Period for Reserve Material

Upon notification, the reserved material will be held for the patron for a period of seven (7) days. If the patron does not pick up the material within seven (7) days, the reserve will be cancelled, and the material will be placed back into general circulation. If another patron is waiting for the material, the next patron on the list will be notified that the item is available.

Section 4.03 Residency

Any Illinois public library cardholder in good standing can reserve materials. Warren-Newport Public Library (WNPL) cardholders are given priority access to WNPL materials over other cardholders.

Section 4.04 Non-reservable Materials

Hot Picks books, Seven (7) Day WiFi Hotspots may not be reserved.

Warren-Newport Public Library District

Lake County, Illinois

Board of Trustees

Policy 3020

Circulation

Adopted: December 8, 1981

Reviewed/Revised: February 11, 1992; April 13, 1993; August 9, 1994; December 8, 1996; February 10, 1998; March 14, 2000; April 10, 2001; March 14, 2006; June 1, 2006; April 21, 2009; March 16, 2010; March 20, 2012; April 17, 2012; September 18, 2012; November 20, 2012; February 19, 2013; February 18, 2014; June 17, 2014; August 16, 2016; February 20, 2018; July 21, 2020; June 21, 2022; August 16, 2022; July 18, 2023; November 21, 2023; April 16, 2024; November 18, 2025 |

ARTICLE 1. LOAN PERIODS

Seven (7) Day Materials

Seven-Day WiFi Hotspots

Twenty-one (21) Day Materials

~~All other print~~ Print and AV materials, including magazines and video games

~~All other WiFi Hotspots~~

Library of Things collection (with exception of?)

Commented [G01]: Hotspots, Roku?

Forty-two (42) Day Materials

Book Club Kits

Library of Things

~~Equipment is used at the sole risk of the borrower. The Library makes no representation or warranty as to the items' fitness for use or condition. Borrowers are responsible for reading and abiding by all manufacturers' recommendations, warnings, and instructions for use.~~

~~Equipment must be returned to the Welcome Desk only. Items must be returned intact, clean, in working order, and complete (including all accessories, parts, manuals, and packaging provided when borrowed.) As with all library materials, borrowers are responsible for the care of the item and any supplemental materials. If any of the Library's property is lost or damaged, borrowers agree to provide the cost of a repair or replacement.~~

~~This is a lending program only. Library staff are not available for instruction in using Library of Things materials. Detailed instructions are provided for each item.~~

~~The Library reserves the right to take equipment out of circulation temporarily to support a library program or for repair or maintenance.~~

~~The Library may limit the number of repeat loans of a specific item to one household in the interest of ensuring fair access for all library patrons.~~

Policy 3020
Circulation
Page 1 of 3

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- the item is on hold for another patron;
- the three (3) renewal limit has been reached;
- the patron account is blocked; or
- the item is non-renewable.

The following items are non-renewable: Hot Picks, Library of Things, Seven (7) Day WiFi Hotspots, Book Club Kits, ~~and any items marked with a HOT sticker.~~

ARTICLE 3. CIRCULATION LIMITS

Maximum **total** number of items that may be checked out on a card is ~~one hundred~~ one hundred (100).

Circulation limits by format:

<u>Seven day</u> WiFi Hotspots.....	One (1)	
Rokus	One (1)	

Reference collections are for in-library use only and may not be checked out. Policy 3025 Interlibrary Loan explains the borrowing limitations for interlibrary loan material.

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Any Illinois public library cardholder in good standing can reserve materials. Warren-Newport Public Library (WNPL) cardholders are given priority access of to WNPL materials over other cardholders.

Section 4.04 Non-reservable Materials

Hot Picks books, Library of Things, Seven (7) Day WiFi Hotspots, ~~and items marked with a HOT sticker~~ may not be reserved.

Warren-Newport Public Library District

Lake County, Illinois

Board of Trustees

Policy 3021

Library of Things

Adopted: November 18, 2025
Reviewed/Revised:

ARTICLE 1. PURPOSE

The Library of Things collection is provided to expand access to non-traditional materials and resources for patrons of the Warren-Newport Public Library District (WNPLD). This collection offers unique items to support learning, creativity, and everyday needs within the community.

ARTICLE 2. OBJECTIVES

Most Library of Things items are loaned for a period of 21 days. Renewals are not permitted for items in this collection. Only Warren-Newport Public Library (WNPL) cardholders may reserve items from the Library of Things, and reservations are subject to item availability and standard hold procedures.

ARTICLE 3. BORROWER RESPONSIBILITIES

Patrons who borrow items from the Library of Things accept full financial responsibility for those materials. If an item becomes more than 30 days overdue, is damaged, lost, stolen, returned incomplete, or is not in working condition, the borrower will be required to pay the full replacement cost of the item.

- **Damage:** if an item is returned with any form of damage, the patron is liable for the cost necessary to repair or replace the damaged item.
- **Lost:** in cases where an item is lost, the patron must pay the full replacement cost.
- **Stolen:** If an item is stolen while checked out, the borrower is responsible for covering the cost to replace the item.
- **Returned Incomplete or Not Working:** If any components, accessories, manuals, or packaging are missing upon return, or if the item does not function properly, the patron must pay the replacement cost.

All items borrowed from the Library of Things must be returned directly to the Welcome Desk at WNPL. Items should be clean, complete, and in good working order, and must include all original parts, accessories, manuals, and packaging. WNPL staff will inspect each item upon return to confirm that these requirements are met. If a patron fails to pay the required replacement costs, their WNPLD card will be suspended until the matter is resolved.

ARTICLE 4. HOTSPOT USE POLICY

Mobile Hotspots borrowed from the Library of Things collection are restricted to use within the 48 contiguous United States of America (use of a hotspot in Alaska, Hawaii, and U.S. Territories is prohibited). Patrons who violate this restriction will incur a roaming fee of \$500, which will be charged directly to their WNPL account. Any violation of this geographic restriction will result in the permanent loss of all hotspot borrowing privileges. When using WNPL hotspots, borrowers are required to adhere to Policy 3065 Technology Use by the Public set forth by WNPL. Additionally, if a hotspot is not returned by its due date, it will be remotely disabled and will no longer function.

ARTICLE 5. SAFETY AND USE

Section 5.01 Patron Responsibility for Safe Use

When borrowing an item from the Library of Things, patrons acknowledge that they understand how to use the item in a safe and proper manner. It is important to recognize that certain items may not be appropriate or safe for every patron. Parents or guardians are expected to oversee and monitor the use of Library of Things items by their children to ensure safety.

Section 5.02 Preparation and Resources Provided

Patrons should possess a basic understanding of any item prior to checking it out. Manuals are supplied for most Library of Things materials to assist with proper and safe usage. However, WNPL staff are not able to provide instruction or training in the use of Library of Things items.

Section 5.03 Reporting Technical Issues

Patrons are required to promptly notify WNPL if they experience any technical difficulties or problems while using an item from the Library of Things collection. Upon encountering such issues, borrowers must immediately return the affected item to WNPL. This ensures that WNPL staff can address the problem and maintain the integrity and safety of the Library of Things for all patrons.

ARTICLE 6. SPECIAL COLLECTION STATUS

The Library of Things is considered a special collection and operates outside the CCS billing schedule.

ARTICLE 7. FITNESS FOR USE AND RISK

WNPL does not guarantee or make any claims about the suitability, safety, or condition of any Library of Things item. Borrowers use all equipment at their own risk and are fully responsible for any consequences that may arise from its use. It is the borrower's responsibility to carefully read, understand, and comply with all instructions, warnings, and recommendations provided by the manufacturer for each item.

ARTICLE 8. TEMPORARY REMOVAL FROM CIRCULATION

WNPL reserves the right to temporarily remove Library of Things items from circulation for WNPL programs, repair, or maintenance.

Ordinance 2025/2026-6 Annual Levy Ordinance for FY 2025-2026

Friday, November 14, 2025 1:44 PM

Good morning,

Attached is the annual levy ordinance for FY 2025/2026. Here is a brief overview:

- **What is the purpose?** This is amount of taxes to be levied in the library district. It directs Lake County what taxes to levy, collect, and deposit on behalf of the library district. This tax revenue is approximately 93% of our budget.
- **How is the amount determined?** The base of taxation is the equalized assessed valuation (EAV), which is the worth of all the property in the library district. However, there is a limit on how much the district can raise in taxes that can work to counteract tax rates if EAV were to dramatically increase. That is the Property Tax Extension Limitation Law (PTELL), popularly known as the tax cap. Counties in Illinois have the option to abide by this law, and Lake County has taken that option, so the PTELL applies to our library district. This law states that the district can only be extended, that is, receive, taxes no more than 5% or the Consumer Price Index (CPI) over what it received last year, whichever figure is lower. This year, the CPI is 2.9%. Our intention is to levy \$7,779,094 which will allow us to capture all funds available to us (i.e., 2.9% plus new growth. Remember, due to PTELL, we are capped at 2.9% plus new growth).

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3008
rlivergood@wnpl.info

**WARREN-NEWPORT PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS
ORDINANCE 2025/2026-6**

**Ordinance Levying and assessing property tax for the
Warren-Newport Public Library District of the County of Lake,
State of Illinois, for the Fiscal Year Beginning
July 1, 2025 and ending June 30, 2026**

**BE IT ORDAINED BY THE BOARD OF LIBRARY TRUSTEES OF THE
WARREN-NEWPORT PUBLIC LIBRARY DISTRICT, LAKE COUNTY, ILLINOIS
(The "District"):**

SECTION 1. Pursuant to 75 ILCS 16/30-85, the District hereby finds and declares that there will be required to be raised by general taxation the amounts hereinafter set forth to be levied and assessed upon and against all taxable property in said District according to the full fair value as established and ascertained for State and County purposes, in order to meet and defray all the necessary expenses and liabilities of the District. The Annual Budget and Appropriations Ordinance of the District for the fiscal year beginning July 1, 2025, and ending June 30, 2026, which was passed on the 16th day of September 2025, and published in a newspaper of general circulation within this District on the 25th day of September 2025, is hereby incorporated into this Ordinance as if fully set forth herein. The amounts required to defray the necessary expenses and liabilities of the District are itemized and needed for uses and purposes as follows, to wit:

I. CORPORATE (GENERAL LIBRARY FUND) (Pursuant to 75 ILCS 16/35-5)	
PERSONNEL	
Payroll	\$3,759,344
Employee benefits	\$375,000
OPERATING EXPENSES	
Program Expenses	\$57,000
Professional Fees	\$265,000
Library Supplies	\$350,000
Cleaning Services	\$110,000
Utilities	\$80,000
Staff Costs	\$60,000
Printing	\$70,000
Equipment Maintenance and Supplies	\$34,000
Public Service and Works	\$50,000
Electronic Services	\$28,000
Contingency	\$0
LIBRARY MATERIALS	
Printed Material	\$265,000
Audio-Visual	\$65,000
Electronic Databases	\$353,000
Shipping Costs – Materials	\$2,500
CAPITAL PROJECTS, EQUIPMENT & FURNITURE	\$55,000
BUILDING- DEBT SERVICE (BONDS)¹	\$650,250
TOTAL CORPORATE LEVY	\$6,629,094

¹ See Courtesy Notes to County Clerk.
Ordinance 2025/2026-6 Annual Tax Levy 2025-2026
Warren-Newport Public Library District
Lake County, Illinois
Page 1 of 3
89

II. BUILDING AND MAINTENANCE FUND (Pursuant to 75 ILCS 16/35-5) (Special Tax)	
Program Expenses	\$0
Professional Fees	\$0
Library Supplies	\$34,000
Cleaning Services	\$0
Utilities	\$124,000
Staff Costs	\$0
Printing	\$0
Equipment Maintenance and Supplies	\$7,000
Public Service and Works	\$175,000
Electronic Services	\$0
Contingency	\$0
TOTAL LEVY FOR BUILDING AND MAINTENANCE (Special Tax)	\$340,000

III. FICA FUND (Pursuant to 40 ILCS 5/21-101 et seq.)	
F.I.C.A. Expense	\$280,000
TOTAL LEVY FOR FICA (Special Tax)	\$280,000

IV. PUBLIC LIABILITY FUND (Special Tax) (Pursuant to 745 ILCS 10/9-101 et seq.)	
Payroll	\$127,500
Liability Insurance	\$48,000
Worker's Compensation	\$13,000
State Unemployment	\$5,000
Errors & Omissions	\$4,000
Joint Self Insurance Pool	\$0
Treasurers Bonds	\$2,500
Notary E & O Bonds	\$0
Security Equipment and Supplies	\$0
Staff Costs	\$0
TOTAL LEVY FOR PUBLIC LIABILITY	\$200,000

V. AUDIT FUND (Pursuant to 50 ILCS) (Special Tax)	
Audit Fees	\$0
TOTAL LEVY FOR AUDIT	\$0

VI. IMRF FUND (Pursuant to 40 ILCS 5/7-101 et seq.)	
Pension Expense	\$330,000
TOTAL LEVY FOR IMRF (Special Tax)	\$330,000

VII. DEBT SERVICE (BONDS)²	\$0
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SUMMARY OF LEVY BY FUNDS:	2025 LEVY
I. CORPORATE	\$6,629,094
II. BUILDING AND MAINTENANCE	\$340,000
III. FICA	\$280,000
IV. PUBLIC LIABILITY	\$200,000
V. AUDIT	\$0
VI. IMRF	\$330,000
VII. DEBT SERVICE (BONDS)	\$0
GRAND TOTAL	\$7,779,094

The aggregate sum of \$7,779,904 is to be raised by taxation and levied and assessed upon and against all taxable property in said District for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in order to meet and defray all the necessary expenses and liabilities of the District.

SECTION 2. The Secretary of the District shall file with the County Clerk of Lake County, Illinois, a certified copy of this Ordinance no later than the last Tuesday of December 2025.

SECTION 3. This Ordinance shall be in full force and effect from and after it is passed.

PASSED by the Board of Library Trustees of the Warren-Newport Public Library District, Lake County, Illinois, on the 18th day of November 2025 by a vote as follows:

AYES:

NAYS:

ABSENT OR ABSTAIN:

EFFECTIVE DATE: November 18, 2025

DATE OF POSTING: November 19, 2025

ATTEST:

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

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

(SEAL)

COURTESY NOTES TO COUNTY CLERK

- A special tax levy for Debt Service (Bonds) was authorized by the Library District’s Ordinance 2019/2020-4 filed with the County Clerk on October 9, 2019 (General Obligation Refunding Bonds Alternate Revenue Source, Series 2019), \$5,135,000, dated October 8, 2019.
- The District intends to adopt and file each year an Ordinance to abate this special tax levy.
- Payment for Debt Service (Bonds) will be made from Corporate Fund revenue.

Transfer of Funds from Corporate Fund to Bond Fund

Friday, November 14, 2025 1:47 PM

Good afternoon,

When we reissued our bonds in 2019, one of the requirements was to set up a bond fund to pay our debt service. Thus, every fiscal year, since payments come out of the bond fund, we are required to transfer the funds from the corporate fund to the bond fund. The amount of the transfer for payments this fiscal year is \$650,750.00, which is reflected in the suggested motion on the agenda.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3008
rlivergood@wnpl.info

Special Board statement on immigration enforcement

Friday, November 14, 2025 1:51 PM

Good afternoon,

At the November 12 Committee of the Whole meeting, the Board agreed to consider issuing a statement regarding the immigration enforcement activities occurring in Lake County. George has written the attached draft for the Board to review and discuss at next Tuesday's meeting.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3008
rlivergood@wnpl.info

Special Statement from the Board of Trustees of the Warren-Newport Public Library on Immigration Enforcement Actions in Lake County, IL

Libraries are places of knowledge, of wonder, and of community. As such, our library is, by design, open to everyone, regardless of race, language, national origin, or immigration status. Anyone, no matter who they are or where they come from is welcome to use our library to learn, to grow, and to experience their world in a thousand colors of light and inspiration, no matter if they are citizens of this country, residents of our community, visitors on stopovers on their way to places near or far, or tempest tossed refugees who have somehow landed in our county. Our facilities are and shall remain open for all who seek knowledge, inspiration, or simply a quiet place to meet with other members of their community.

To any persons who seek knowledge, regardless of who you are or where you are from, know that you are welcome, and that our library will never ask to see an ID, a passport, or even a library card to enter and use our spaces, browse our collection of books, or attend any of our open public programs. You do not even need to tell us your name. This space is open for you and all who, like you, seek to better themselves. You belong here.

To any members of our federal law enforcement who seek to question and intimidate our patrons, please stop - what you are doing is wrong. Your assistance is neither needed nor wanted and is a fundamental violation of the spirit of this place of openness. By federal law, we cannot exclude you or your agencies from entering our public spaces or conducting lawful enforcement activities, but we humbly ask that you please respect the calm of our library and the privacy of our patrons. We know we cannot bar you from our facilities, but we want you to know that your presence is not welcome here.

Your leaders claim that you are here to make our community a safer place. You have failed. Your inept and heavy-handed methods have spread fear, distrust, and chaos in our community and made life harder, not safer or easier, for our local law enforcement and for our local public service agencies, including this library. We cannot bar you from entering, but we do not support you.

If, however, you are here out of uniform in your off-duty hours and adhering to the same Standards of Public Conduct we hold for all our patrons, my earlier statement stands. Our library is open to everyone, and we welcome the opportunity to enlighten you with the collected knowledge this space contains in the hope that you learn to grow beyond the person your job forces you to be. You might try reading *Night*, by Elie Wiesel, to learn what happens when one group of people are declared as lesser by the state, or *The Pioneers*, by David McCollough, to learn how America was settled as a nation of immigrants, or *The Federalist Papers* by James Madison to learn how our Constitution shapes our democracy, or any title from our collection of tales of classical folklore which tell stories of what horrors can befall when you are unkind to strangers.

Please consider these words, and leave us in peace.

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