Warren-Newport Public Library District
Lake County, Illinois

ORDINANCE # 2026/2027–4

BUDGET & APPROPRIATION ORDINANCE FOR THE WARREN-NEWPORT PUBLIC LIBRARY DISTRICT FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027

BE IT ORDAINED by the Board of Trustees of the Warren-Newport Public Library District, Lake County, Illinois, as follows:

SECTION 1.

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

- The Tentative Budget and Appropriation Ordinance of the District for the fiscal year 2026-2027 became available for public inspection on July 22, 2026 and was posted for at least 30 days.
- A public hearing was scheduled for and held on September 15, 2026.

SECTION 2.

The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated to defray expenses and liabilities of the District, as set forth below for the fiscal year 2026-2027.

CORPORATE FUND

Corporate Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	3,921,736	
Estimated Receipts		
Real Estate Taxes	6,517,405	
Replacement Tax	75,000	
Grants	363,011	
Fines/Fees	1,000	
Copier, printer, fax	17,200	
Lost Materials	9,500	
Lost Cards	500	
Collection receipts	1,600	
Programs	200	

Corporate Fund	2026/2027 Budget	2026/2027 Appropriation
Miscellaneous	900	
Vending Profits (formerly Rent Collected)	2,100	
Gifts	30,000	
Developer Donations	23,761	
Interest	210,000	
Total Funds Available/Receipts	**11,173,913**	
Expenditures		
1. Personnel		
Payroll	3,784,493	4,353,000
Employee Benefits	508,083	585,000
2. Operating Expenses		
Program Expenses	78,570	91,000
Professional Fees	257,495	297,000
Library Supplies	386,354	445,000
Cleaning Services	0	0
Utilities	81,620	94,000
Staff Costs	80,811	93,000
Printing	76,750	89,000
Equipment Maintenance and Supplies	30,208	35,000
Public Service and Works	65,810	76,000
Electronic Services	32,025	37,000
Contingency	0	0
3. Library Materials		
Printed Material	284,904	328,000
Audio - Visual	65,180	75,000
Electronic Databases	348,794	402,000
Library of Things	1,500	2,000
Shipping Costs - Materials	3,000	4,000
4. Capital Projects, Equipment & Furniture	26,528	31,000
Transfer Out (For Debt Service)	649,125	747,000
Total Expenditures	**6,761,250**	**7,784,000**
Estimated cash on hand 6/30/2027	**4,412,663**	

BUILDING AND MAINTENANCE FUND

Building and Maintenance Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	350,223	
Transfer In	0	
Estimated Receipts		
Real Estate Taxes	340,013	
Interest	24,000	
Total Funds Available/Receipts	**714,236**	
Expenditures		
Program Expenses	0	0
Professional Fees	0	0
Library Supplies	20,300	24,000
Cleaning Services	105,000	121,000
Utilities	119,800	138,000
Staff Costs	0	0
Printing	0	0
Equipment Maintenance and Supplies	11,500	14,000
Public Service and Works	221,700	255,000
Electronic Services	0	0
Contingency	0	0
Total Expenditures	**478,300**	**552,000**
Estimated cash on hand 6/30/2027	**235,936**	

FEDERAL INSURANCE CONTRIBUTION ACT (FICA) FUND

FICA Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	160,506	
Estimated Receipts		
Real Estate Taxes	280,009	
Interest	3,300	
Total Funds Available/Receipts	**443,815**	
Expenditures		
FICA Expense	290,161	334,000
Total Expenditures	**290,161**	**334,000**
Estimated cash on hand 6/30/2027	**153,654**	

PUBLIC LIABILITY FUND

Public Liability Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	70,652	
Estimated Receipts		
Real Estate Taxes	200,022	
Interest	1,900	
Total Funds Available/Receipts	**272,574**	
Expenditures		
Payroll	127,884	148,000
Liability Insurance	45,000	52,000
Workers' Compensation	12,000	14,000
State Unemployment	5,000	6,000
Errors & Omissions	4,000	5,000
Joint Self Insurance Pool	0	0
Treasurers Bond	1,000	2,000
Notary Employee & Officer Bond	0	0
Security Equipment & Supplies	0	0
Staff Costs	0	0
Total Expenditures	**194,884**	**227,000**
Estimated cash on hand 6/30/2027	**77,690**	

AUDIT FUND

Audit Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	0	
Estimated Receipts		
Total Funds Available/Receipts	**0**	
Expenditures		
Audit Fees	0	0
Total Expenditures	**0**	**0**
Estimated cash on hand 6/30/2027	**0**	

WORKING CASH FUND

Working Cash Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	320,445	
Estimated Receipts		
Interest	5,900	
Total Funds Available/Receipts	**326,345**	
Expenditures	0	0
Total Expenditures	0	0
Estimated cash on hand 6/30/2027	**326,345**	

SPECIAL RESERVE FUND

Special Reserve Fund	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	2,493,280	
Transfer In	0	
Estimated Receipts		
Interest	48,000	
Total Funds Available/Receipts	**2,541,280**	
Expenditures		
Professional Fees	30,000	35,000
Capital Equipment	0	0
Capital Equipment & Furnishings	99,500	440,000
Technology	111,500	129,000
Building Capital Projects	355,000	409,000
Total Expenditures	**596,000**	**1,013,000**
Estimated cash on hand 6/30/2027	**1,945,280**	

ENDOWMENT FUND/EXPENDABLE TRUST

Endowment Fund/Expendable Trust	**2026/2027 Budget**	**2026/2027 Appropriation**
Cash on hand, 7/1/2026	130,987	
Estimated Receipts		
Gifts	7,500	
Annual Fund Drive	8,000	
Interest	4,400	

Endowment Fund/Expendable Trust	2026/2027 Budget	2026/2027 Appropriation
Total Funds Available/Receipts	**150,887**	
Expenditures		
Postage	375	1,000
Printing	0	0
Public Relations	500	1,000
Capital Equipment	6,237	8,000
Capital Equipment & Furnishings	8,000	10,000
Technology	2,700	4,000
Building Capital Projects	1,500	2,000
Total Expenditures	**19,312**	**26,000**
Estimated cash on hand 6/30/2027	**131,575**	

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

IMRF Fund	2026/2027 Budget	2026/2027 Appropriation
Cash on hand, 7/1/2026	203,010	
Transfer In	0	
Estimated Receipts		
Real Estate Taxes	308,375	
Interest	22,000	
Total Funds Available/Receipts	**533,385**	
Expenditures		
Pension Expense	342,264	394,000
Total Expenditures	**342,264**	**394,000**
Estimated cash on hand 6/30/2027	**191,121**	

SECTION 3. SUMMARY OF BUDGET AND APPROPRIATION BY FUNDS:

Fund	2026/2027 Budget	2026/2027 Appropriation
Corporate	6,761,250	7,784,000
Building & Maintenance	478,300	552,000
FICA	290,161	334,000
Public Liability	194,884	227,000
Audit	0	0

Fund	2026/2027 Budget	2026/2027 Appropriation
Working Cash	0	0
Special Reserve	596,000	1,013,000
Expendable Trust Fund	19,312	26,000
IMRF	342,264	394,000
Grand Total	**8,682,171**	**10,330,000**

SECTION 4.

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

- The Cash on Hand at beginning of fiscal year is: $7,650,839
- An estimate of the cash expected to be received during the fiscal year, July 1, 2026–June 30, 2027, from all sources is: $8,505,595
- An estimate of the expenditures contemplated for the fiscal year, July 1, 2026–June 30, 2027, is: $8,682,171
- An estimate of the cash expected to be on hand at the end of the fiscal year is: $7,474,263
- An estimate of the amount of taxes to be received during the fiscal year:
  - Real Estate Taxes: $7,645,823.
  - Personal Property Replacement Taxes: $75,000.

SECTION 5.

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

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

SECTION 6.

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

ADOPTED by the Board of Trustees of the Warren-Newport Public Library District, Lake County, Illinois, on the 15 day of September 2026 by vote as follows:

AYES: Hamilton, Eagar, Costa Beadle, Flores, Sutton, Kotsinis
NAYS: 0
ABSENT OR ABSTAIN: Bugner
EFFECTIVE DATE: September 15, 2026
DATE OF POSTING: September 16, 2026

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

ATTEST:

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

(Seal)