Warren-Newport Public Library District
Lake County, Illinois

ORDINANCE 2026/2027-5

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, 2026 AND ENDING JUNE 30, 2027

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 Illinois Compiled Statutes (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, 2026, and ending June 30, 2027, which was passed on the 15th day of September 2026, and published in a newspaper of general circulation within this District on the 24th day of September 2026, 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:

CORPORATE (GENERAL LIBRARY FUND)

Corporate (General Library Fund) (Pursuant to 75 ILCS 16/35-5)	
PERSONNEL	
Payroll	$4,045,717
Employee benefits	$400,000
OPERATING EXPENSES	
Program Expenses	$57,000
Professional Fees	$265,000
Library Supplies	$350,000
Cleaning Services	$0
Utilities	$80,000

Corporate (General Library Fund) (Pursuant to 75 ILCS 16/35-5)	
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	$31,000
BUILDING DEBT SERVICE (BONDS)[1]	$674,250
Total Corporate Levy	**$6,830,467**

BUILDING AND MAINTENANCE FUND

Building and Maintenance Fund (Pursuant to 75 ILCS 16/35-5) (Special Tax)	
Program Expenses	$0
Professional Fees	$0
Library Supplies	$20,000
Cleaning Services	$110,000
Utilities	$110,000
Staff Costs	$0
Printing	$0
Equipment Maintenance and Supplies	$5,000
Public Service and Works	$125,000
Electronic Services	$0
Contingency	$0
Total Levy for Building and Maintenance Fund (Special Tax)	**$370,000**

[1] See Courtesy Notes to County Clerk.

FEDERAL INSURANCE CONTRIBUTION ACT (FICA) FUND

FICA FUND (Pursuant to 40 ILCS 5/21-101 et seq.)	
F.I.C.A. Expense	$290,000
Total Levy for FICA (Special Tax)	**$290,000**

PUBLIC LIBRARY LIABILITY FUND (SPECIAL TAX)

Public Liability Fund (Special Tax) **(Pursuant to 745 ILCS 10/9-101 et seq.)**	
Payroll	$128,000
Liability Insurance	$48,000
Worker's Compensation	$13,000
State Unemployment	$5,000
Errors & Omissions	$4,000
Joint Self Insurance Pool	$0
Treasurers Bonds	$2,000
Notary E & O Bonds	$0
Security Equipment and Supplies	$0
Staff Costs	$0
Total Levy for Public Liability	**$200,000**

AUDIT FUND

Audit Fund (Pursuant to 50 ILCS) (Special Tax)	
Audit Fees	$0
Total Levy for Audit	**$0**

ILLINOIS MUNICIPAL RETIREMENT FUND

IMRF (Pursuant to 40 ILCS 5/7-101 et seq.)	
Pension Expense	$330,000
Total Levy for IMRF (Special Tax)	**$330,000**

DEBT SERVICE (BONDS)

Debt Service (BONDS)[2]	**$0**

[2]See courtesy notes to County Clerk.

SUMMARY OF LEVY BY FUNDS

Summary of Levy by Funds	**2026 LEVY**
Corporate	$6,830,467
Building and Maintenance	$370,000
FICA	$290,000
Public Liability	$200,000
Audit	$0
IMRF	$330,000
Debt Service (Bonds)	$0
Grand Total	**$8,020,467**

The aggregate sum of $8,020,467 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, 2026, and ending June 30, 2027, 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 2026.

SECTION 3.

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

ADOPTED by the Board of Library Trustees of the Warren-Newport Public Library District, Lake County, Illinois, on the 17th day of November 2026 by a vote as follows:

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

NAYS: **0**

ABSENT OR ABSTAIN: **Bugner**

EFFECTIVE DATE: November 17, 2026
DATE OF POSTING: November 18, 2026

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

ATTEST:

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

(SEAL)

Courtesy Notes to the 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.