

# Warren-Newport Public Library District Board of Trustees

Regular Meeting  
Tuesday, November 19, 2024, 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. Presentation of Audited Financial Statements by ATA Group LLP for fiscal year ended June 30, 2024. ACTION {30} **Pg. 6**  
MOTION: THAT THE BOARD ACCEPT THE FINANCIAL STATEMENTS FOR FY ENDED JUNE 30, 2024, AS AUDITED BY ATA GROUP LLP AS PRESENTED.
- VI. Consent agenda (*Any trustee may remove items from the consent agenda for separate action by the Board.*) ACTION {2}
  - a. Approval Monthly Financial Statements September 2024
  - b. Approval of payrolls for October 2024
  - c. Approval of bills payable for September 2024
  - d. Patron Suggestions October 2024 **pg. 47**
  - e. Approval of Board Policies:
    - i. 3023 Fines and Fees **pg. 49**
    - ii. 3045 The Vault **pg. 51**
    - iii. 3063 Unattended Children **pg. 52**
    - iv. 3065 Technology Use by the Public **pg. 54**
  - f. Approval of Personnel Policy 319 Disability Benefits Plans **pg. 57**

**MOTION: THAT THE CONSENT AGENDA BE APPROVED AS PRESENTED.**

- VII. Item(s) removed from consent agenda, if any. ACTION {5}
- VIII. President's report. INFORMATION {5} **pg. 58**
- IX. Reports of other trustees. INFORMATION {5}
- X. Executive Director's report November 2024. INFORMATION {5} **pg. 59**
- XI. Old Business
  - a. Bookmobile update. INFORMATION {5}
  - b. New WNPL website update. INFORMATION {5} **pg. 69**
  - c. WNPL Strategic Marketing Plan. INFORMATION {15} **pg. 71**
- XII. New business
  - a. Secretary's report. Approval of Minutes Regular Meeting October 15, 2024. ACTION {5} **pg. 75**  
**MOTION: THAT THE BOARD APPROVE THE MINUTES OF REGULAR MEETING OCTOBER 15, 2024, AS PRESENTED.**
  - b. Reports of Standing Committees: Committee of the Whole November 12, 2024. ACTION {5}
    - i. Finance **pg. 80**
    - ii. Building and Grounds **pg. 81**
    - iii. Policy **pg. 82**
    - iv. Summary, Personnel and General **pg. 83**  
**MOTION: THAT THE BOARD APPROVE THE REPORTS OF COMMITTEE OF THE WHOLE NOVEMBER 12, 2024, AS PRESENTED.**
  - c. Ordinance 2024/2025-5 Annual Levy Ordinance for FY 24-25. ACTION {10} **pg. 85**  
**MOTION: THAT ORDINANCE 2024/2025-5 ANNUAL LEVY FOR FY 2024-2025 BE APPROVED AS PRESENTED.**
  - d. Transfer of funds from Corporate Fund to the Bond Fund. ACTION {5}  
**MOTION: THAT THE BOARD APPROVE THE TRANSFER OF \$651,125 FROM CORPORATE FUND TO THE BOND FUND AS PRESENTED.**
  - e. 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, 2024.**

- f. Other potentially actionable items: Agenda items for December 2024 Regular Meeting. INFORMATION {5}
- i. Monthly Financial Statements for October 2024
  - ii. Treasurer's Report of Annual Receipts and Disbursements
  - iii. Semi-Annual Review of closed Session Minutes
  - iv. Per Capita & Equalization Aid Grant Requirements
  - v. 2023-2025 Strategic Planning update
  - vi. Executive Director's Annual Performance Evaluation
  - vii. Board Policies:
    1. 2040 Wage Scale
    2. 3062 Security Cameras
  - viii. Personnel Policies:
    1. TBD
  - ix. Other

XIII. Enter into Executive Session [5ILCS 120/2.(c)(1)] to review the performance of a specific employee of the public body. ACTION {30}

**MOTION: THAT THE BOARD ENTER INTO EXECUTIVE SESSION [5ILCS 120/2.(c)(1)] TO REVIEW THE PERFORMANCE OF THE EXECUTIVE DIRECTOR.**

XIV. Reconvene to Regular Meeting. ACTION {<1}

XV. 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.*

XVI. Announcements {5}

a. By the chair:

- i. Communications to the public
- ii. Upcoming calendar:
  1. Library Closed: Staff Development, Thursday, November 21, 2024.
  2. Library Closed: Thanksgiving Day, Thursday, November 28, 2024.
  3. Committee of the Whole, Tuesday, December 3, 2024, 7:00 p.m.
  4. Library Legislative Breakfast, Wednesday, December 4, 2024, Northbrook Illinois.
  5. Regular Meeting, Tuesday, December 17, 2024, 7:00 p.m.

b. By other trustees or the director

XVII. Adjournment. ACTION {<1 }

MOTION: THAT THE MEETING BE ADJOURNED.

{Estimated total duration 187 minutes }



# Board packet November 19, 2024: Presentation of Audited Financial Statements by ATA Group for FY 2023/2024

Friday, November 15, 2024 10:20 AM

Good morning,

Attached is the final audit report and SAS 114 letter. Raj Nagaraja, Managing Partner with ATA Group, will be attending our meeting via Zoom to present the audit.

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](mailto:rlivergood@wnpl.info)

## 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, 2024. 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 May 20, 2024. 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. 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 13, 2024.

### *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 Winnetka-Northfield Public Library District, and is not intended to be, and should not be, used by anyone other than these specified parties.

ATA Group, LLP

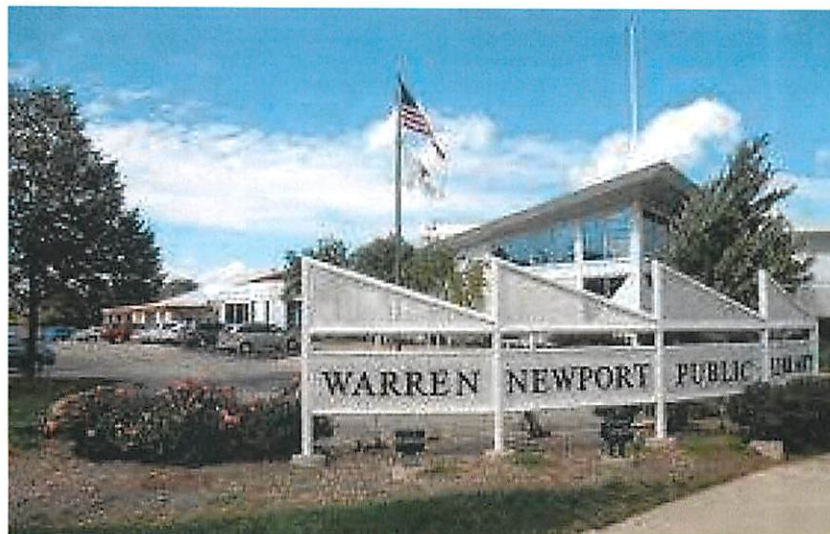
November 13, 2024



**WARREN-NEWPORT PUBLIC  
LIBRARY DISTRICT**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2024**



**Contents**

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INDEPENDENT AUDITOR'S REPORT.....1

MANAGEMENT’S DISCUSSION AND ANALYSIS.....4

BASIC FINANCIAL STATEMENTS

    Government-Wide Financial Statements

        Statement of Net Position.....7

        Statement of Activities.....8

    Fund Financial Statements

        Governmental Funds Balance Sheet.....9

        Reconciliation of the Governmental Funds Balance Sheet to the  
            Statement of Net Position.....10

        Governmental Funds Statement of Revenues, Expenditures,  
            and Changes in Fund Balances.....11

        Reconciliation of the Statement of Revenues, Expenditures, and Changes  
            in Fund Balances of Governmental Funds to the Statement of Activities.....12

    Notes to Financial Statements.....13

REQUIRED SUPPLEMENTARY INFORMATION

    Schedule of Changes in Net Pension Liability and Related Ratios.....30

    Schedule of Employer Pension Contributions.....31

    Schedule of Changes in Net OPEB Liability and Related Ratios.....33

    Schedule of Revenues, Expenditures, and Changes in Fund Balance –  
        Budget and Actual – General Fund.....34

SUPPLEMENTARY INFORMATION

    Combining Balance Sheet – Non-Major Governmental Funds.....36

    Combining Statement of Revenues, Expenditures, and Changes in Fund  
        Balances – Non-Major Governmental Funds.....37

## **Independent Auditor's Report**

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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, 2024, 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, 2024, 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**

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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 6 and 30 through 35 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

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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 13, 2024



## **Management's Discussion and Analysis**

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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, 2024. 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 \$12,621,910 and \$11,696,210 for the years ended June 30, 2024 and 2023, respectively. Of the net position balance, \$4,579,476 is unrestricted, \$1,285,897 is restricted, and \$6,756,537 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, 2024 and 2023, the District's net position increased by \$925,700 and \$855,543, respectively.

# Management's Discussion and Analysis

## Condensed Statement of Net Position

	Governmental Activities	
	FY 2024	FY 2023
Current Assets	\$ 14,835,538	\$ 15,303,642
Capital Assets, net of accumulated depreciation	10,643,054	9,596,315
<b>Total Assets</b>	<b>25,478,592</b>	<b>24,899,957</b>
Deferred Outflows of Resources	1,048,859	1,507,163
Current Liabilities	265,444	191,303
Non-Current Liabilities	6,416,944	7,653,878
<b>Total Liabilities</b>	<b>6,682,388</b>	<b>7,845,181</b>
Deferred Inflows of Resources	7,223,153	6,865,729
Net Position		
Net Investment in Capital Assets	6,756,537	5,146,180
Restricted	1,285,897	885,316
Unrestricted	4,579,476	5,664,714
<b>Total Net Position</b>	<b>\$ 12,621,910</b>	<b>\$ 11,696,210</b>

## Condensed Statement of Changes in Net Position

	For the Years Ended June 30,	
	FY 2024	FY 2023
Revenues		
Program Revenues		
Charges for Services	\$ 25,154	\$ 27,141
Operating Grants and Contributions	134,742	244,323
General Revenues		
Taxes	6,930,497	6,627,332
Unrestricted Investment Earnings	516,338	336,066
Other	33,842	36,900
<b>Total Revenues</b>	<b>7,640,573</b>	<b>7,271,762</b>
Expenses		
Culture and Recreation	5,774,064	5,527,177
Interest and Fees on Long-Term Debt	86,632	109,672
Unallocated Depreciation/Loss on Disposal of Asset	854,177	779,370
<b>Total Expenses</b>	<b>6,714,873</b>	<b>6,416,219</b>
Change in Net Position	925,700	855,543
Net Position,		
Beginning of Year	11,696,210	10,840,667
End of Year	<b>\$ 12,621,910</b>	<b>\$ 11,696,210</b>

## Management's Discussion and Analysis

The following is a summary of changes in fund balances for the year ended June 30, 2024:

Governmental Funds	Fund Balance June 30, 2023	Increase (Decrease)	Fund Balance June 30, 2024
General	\$ 3,309,613	\$ 217,776	\$ 3,527,389
Special Reserves	3,589,562	(1,131,063)	2,458,499
Building and Maintenance	350,398	54,578	404,976
FICA	192,515	(61,682)	130,833
Liability Insurance	88,506	(17,816)	70,690
Working Cash	286,912	14,494	301,406
Expendable Trust	99,271	2,689	101,960
IMRF	360,782	25,280	386,062
Bond	-	-	-
<b>Total Fund Balances</b>	<b>\$ 8,277,559</b>	<b>\$ (895,744)</b>	<b>\$ 7,381,815</b>

During the year, the General Fund transferred \$600,000 to the Special Reserve Fund and transferred \$650,250 to the Bond Fund.

### Budgetary Highlight

The District's General Fund expended \$5,030,870 (plus a transfer of \$650,250 to the Bond Fund) which was \$386,262 less than the budget of \$6,067,382.

### Capital Assets and Debt Administration

The following is a summary of capital assets:

	Governmental Activities	
	FY 2024	FY 2023
Land	\$ 304,909	\$ 304,909
Construction in Progress	106,148	41,984
Building	8,698,103	7,574,763
Land Improvements	267,234	293,022
Furniture and Equipment	405,673	480,793
Computer Hardware and Network	7,171	14,342
Vehicle	37,546	43,322
Library Books and Other Materials	816,270	843,180
<b>Total</b>	<b>\$ 10,643,054</b>	<b>\$ 9,596,315</b>

Capital asset acquisitions during the year included the purchase of library materials totaling \$217,873. In addition, the District completed improvements to its HVAC system, of which \$1,544,824 was paid during the year, and purchased a new vehicle for \$32,071. The District also made deposits totaling \$106,148 for a new book sorting machine and a new security system. Additional information regarding the District's capital assets can be found in Note 4, on page 20.

### 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.

### 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, 2024

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Investments	\$ 11,123,085
Property Taxes Receivable, net	3,494,009
Interest and Other Receivables	166,875
Prepaid Expenses	51,569
Capital Assets:	
Land	304,909
Construction in Progress	106,148
Depreciable Buildings, Improvements, Property, Equipment, Furniture, Books, Videos/DVDs and Periodicals, net of depreciation	<u>10,231,997</u>
Total Assets	<u>25,478,592</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows Related to Pension (IMRF)	<u>1,048,859</u>
Total Assets and Deferred Outflows of Resources	<u>26,527,451</u>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Expenses	258,519
Accrued Interest	6,925
Long-Term Liabilities:	
Due within One Year	793,264
Due after One Year	3,291,939
Net Pension Liability	2,018,094
Net OPEB Liability	313,647
Total Liabilities	<u>6,682,388</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Property Taxes	7,195,204
Deferred Inflows Related to Pension (IMRF)	27,949
Total Deferred Inflows of Resources	<u>7,223,153</u>
Total Liabilities and Deferred Inflows of Resources	<u>13,905,541</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	6,756,537
Restricted for:	
Building and Maintenance	396,906
FICA	130,833
Liability Insurance	70,690
Working Cash	301,406
Pension	386,062
Unrestricted	<u>4,579,476</u>
Total Net Position	<u>\$ 12,621,910</u>

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, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Government Activities				
Culture and Recreation	\$ 5,774,064	\$ 25,154	\$ 134,742	\$ (5,614,168)
Interest and Fees on Long-Term Debt	86,632	-	-	(86,632)
Unallocated Depreciation/Loss on Disposal of Asset	854,177	-	-	(854,177)
	<u>\$ 6,714,873</u>	<u>\$ 25,154</u>	<u>\$ 134,742</u>	<u>(6,554,977)</u>
General Revenues				
Taxes				
Property Taxes				6,813,693
Personal Property Replacement Tax				116,804
Unrestricted Investment Earnings				516,338
Other Income				33,842
				<u>7,480,677</u>
Change in Net Position				925,700
Net Position, July 1, 2023				<u>11,696,210</u>
Net Position, June 30, 2024				<u>\$ 12,621,910</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, 2024

	GENERAL FUND	SPECIAL RESERVES FUND	BOND	OTHER FUNDS	TOTAL GOVERNMENTA FUNDS
<b>ASSETS</b>					
Cash and Cash Investments	\$ 6,795,415	\$ 2,439,906	\$ -	\$ 1,887,764	\$ 11,123,085
Property Taxes Receivable, net	3,050,319	-	-	443,690	3,494,009
Interest and Other Receivables	126,607	35,227	-	5,041	166,875
Prepaid Expenses	43,499	-	-	8,070	51,569
<b>Total Assets</b>	<b>\$ 10,015,840</b>	<b>\$ 2,475,133</b>	<b>\$ -</b>	<b>\$ 2,344,565</b>	<b>\$ 14,835,538</b>
<b>LIABILITIES</b>					
Accounts Payable and Accrued Expenses	\$ 206,936	\$ 16,634	\$ -	\$ 34,949	\$ 258,519
<b>Total Liabilities</b>	<b>206,936</b>	<b>16,634</b>	<b>-</b>	<b>34,949</b>	<b>258,519</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Property Taxes	6,281,515	-	-	913,689	7,195,204
<b>Total Deferred Inflows of Resources</b>	<b>6,281,515</b>	<b>-</b>	<b>-</b>	<b>913,689</b>	<b>7,195,204</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>6,488,451</b>	<b>16,634</b>	<b>-</b>	<b>948,638</b>	<b>7,453,723</b>
<b>FUND BALANCES</b>					
<b>Fund Balances</b>					
<b>Nonspendable:</b>					
Prepaid Expenses	43,499	-	-	8,070	51,569
<b>Restricted for:</b>					
Building and Maintenance	-	-	-	396,906	396,906
FICA	-	-	-	130,833	130,833
Liability Insurance	-	-	-	70,690	70,690
Working Cash	-	-	-	301,406	301,406
IMRF	-	-	-	386,062	386,062
<b>Committed for:</b>					
Special Reserves	-	2,458,499	-	-	2,458,499
Expendable Trust	-	-	-	101,960	101,960
<b>Unassigned</b>	<b>3,483,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,483,890</b>
<b>Total Fund Balances</b>	<b>3,527,389</b>	<b>2,458,499</b>	<b>-</b>	<b>1,395,927</b>	<b>7,381,815</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 10,015,840</b>	<b>\$ 2,475,133</b>	<b>\$ -</b>	<b>\$ 2,344,565</b>	<b>\$ 14,835,538</b>

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, 2024

Fund Balances - Total Governmental Funds		\$	7,381,815
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.			10,643,054
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			1,020,910
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	\$	(3,370,000)	
Premium on Bonds		(509,592)	
Accrued Interest		(6,925)	
Compensated Absences		(205,611)	
Net Pension Liability		(2,018,094)	
Total OPEB Liability		(313,647)	
			<u>(6,423,869)</u>
Net Position of Governmental Activities		\$	<u>12,621,910</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, 2024

	GENERAL FUND	SPECIAL RESERVES FUND	BOND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Property Taxes	\$ 5,928,335	\$ -	\$ -	\$ 885,358	\$ 6,813,693
Personal Property Replacement Tax	109,796	-	-	7,008	116,804
Interest	297,178	137,685	-	81,475	516,338
Grants	98,054	-	-	-	98,054
Fines and Fees	25,154	-	-	-	25,154
Gifts	36,688	-	-	-	36,688
Other Income	3,691	-	-	30,151	33,842
	<u>6,498,896</u>	<u>137,685</u>	<u>-</u>	<u>1,003,992</u>	<u>7,640,573</u>
<b>EXPENDITURES / EXPENSES</b>					
<b>Current</b>					
General Government	1,957,162	-	-	875,401	2,832,563
Library Operations	2,899,670	-	-	-	2,899,670
Capital Outlay	174,038	1,868,748	-	111,048	2,153,834
Debt Service-Principal	-	-	470,000	-	470,000
Debt Service-Interest and Fees	-	-	180,250	-	180,250
<b>Total Expenditures / Expenses</b>	<u>5,030,870</u>	<u>1,868,748</u>	<u>650,250</u>	<u>986,449</u>	<u>8,536,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,468,026	(1,731,063)	(650,250)	17,543	(895,744)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfer	<u>(1,250,250)</u>	<u>600,000</u>	<u>650,250</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	217,776	(1,131,063)	-	17,543	(895,744)
<b>FUND BALANCES</b>					
Beginning of Year	<u>3,309,613</u>	<u>3,589,562</u>	<u>-</u>	<u>1,378,384</u>	<u>8,277,559</u>
End of Year	<u>\$ 3,527,389</u>	<u>\$ 2,458,499</u>	<u>\$ -</u>	<u>\$ 1,395,927</u>	<u>\$ 7,381,815</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, 2024

Net change in Fund Balances - Total Governmental Funds		\$	(895,744)
<p>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.</p>			
Depreciation Expense		\$	(808,297)
Capital Outlays			<u>1,900,916</u>
			1,092,619
The loss from disposal of capital assets is recognized in the Statement of Activities			(45,880)
<p>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.</p>			
Amortization of Bond Premiums/Accrued Interest			93,618
Compensated Absences			<u>(23,047)</u>
			70,571
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.			242,484
The expense relating to the change in other post-employment benefits is recognized in the Statement of Activities.			(8,350)
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.			<u>470,000</u>
Change in Net Position of Governmental Activities		\$	<u>925,700</u>

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 2023 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, which invests in AAA rated money market funds. Investments are stated at cost, which approximates market value.

## Notes to Financial Statements

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### 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**

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since it does not vest. Earned but unused vacation pay is reported as an expense and a liability in the government-wide statements.

#### **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.

The District has elected to use a December 31, 2023 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:

### Note 1: Summary of Significant Accounting Policies (Continued)

- 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.

### Note 2: Deposits and Investments

Deposits. At June 30, 2024, the carrying amount of the District's deposits, excluding petty cash of \$861, was \$5,474,884 and the bank balance was \$5,514,177. Of the bank balance, \$5,276,888 was covered by federal depository insurance and \$237,889 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 \$5,026,288. CD terms are generally one year or less. The interest rate on CDs held at year end ranged from 4.740% to 5.604%.

### Note 2: Deposits and Investments (Continued)

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, 2024 was \$5,614,865.

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, 2024 was \$32,475.

### Note 3: Property Taxes

Property tax revenue is budgeted and recognized based on the prior year’s levy. Therefore, it is the 2022 levy and collections from prior years that are reported as Property Tax Revenue in the financial statements. Most of the 2022 levy was collected from March 2023 through January 2024 as the result of tax bills prepared by the County and mailed in May 2023 with payment dates of June and September 2023.

The 2023 levy was passed via ordinance in November 2023 with the proceeds designated to fund the 2024-2025 fiscal year. The 2023 property taxes attach as an enforceable lien on January 1, 2023. The 2023 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. As of the end of the year over 99% of the 2022 extended levy was collected.



## Notes to Financial Statements

### Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 304,909	\$ -	\$ -	\$ 304,909
Construction in Progress	41,984	64,164	-	106,148
Total capital assets not being depreciated	<u>346,893</u>	<u>64,164</u>	<u>-</u>	<u>411,057</u>
Capital assets being depreciated				
Building	13,875,948	1,586,808	-	15,462,756
Land Improvements	425,814	-	-	425,814
Furniture and Equipment	2,106,680	32,071	(245,914)	1,892,837
Computer Hardware & Network	133,218	-	-	133,218
Vehicle	285,302	-	-	285,302
Library Books and Other Materials	2,647,859	217,873	(341,344)	2,524,388
Total capital assets being depreciated	<u>19,474,821</u>	<u>1,836,752</u>	<u>(587,258)</u>	<u>20,724,315</u>
Less accumulated depreciation for				
Building	6,301,185	463,468	-	6,764,653
Land Improvements	132,792	25,788	-	158,580
Furniture and Equipment	1,625,887	61,311	(200,034)	1,487,164
Computer Hardware and Network	118,876	7,171	-	126,047
Vehicle	241,980	5,776	-	247,756
Library Books and Other Materials	1,804,679	244,783	(341,344)	1,708,118
Total accumulated depreciation	<u>10,225,399</u>	<u>808,297</u>	<u>(541,378)</u>	<u>10,492,318</u>
Total capital assets being depreciated, net	<u>9,249,422</u>	<u>1,028,455</u>	<u>(45,880)</u>	<u>10,231,997</u>
Capital assets, net	<u>\$ 9,596,315</u>	<u>\$ 1,092,619</u>	<u>\$ (45,880)</u>	<u>\$ 10,643,054</u>

### Note 5: Net Investment in Capital Asset Calculation

Net investment in capital asset calculation as of June 30, 2023 was as follows:

#### Governmental Activities

Capital Assets, Net of Accumulated Depreciation \$ 10,643,054

Less:

Capital Related Debt (including unamortized bond premium and accrued interest on related debt) (3,886,517)

Investment in Capital Assets \$ 6,756,537

## Notes to Financial Statements

### Note 6: Long-Term Liabilities

Changes in the long-term liabilities for the year ended June 30, 2024 were as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Amounts Due Within One Year
Governmental Activities:					
Long-Term Debt					
General Obligation Refunding Bond, Series 2019	\$ 3,840,000	\$ -	\$ 470,000	\$ 3,370,000	\$ 495,000
Total Long-Term Debt	<u>3,840,000</u>	<u>-</u>	<u>470,000</u>	<u>3,370,000</u>	<u>495,000</u>
Other Long-Term Liabilities					
Unamortized Bond Premium	602,245	-	92,653	509,592	92,653
Compensated Absences	<u>182,564</u>	<u>207,200</u>	<u>184,153</u>	<u>205,611</u>	<u>205,611</u>
Total Other Long-Term Liabilities	<u>784,809</u>	<u>207,200</u>	<u>276,806</u>	<u>715,203</u>	<u>298,264</u>
Governmental Activities Long-Term Liabilities	<u>\$ 4,624,809</u>	<u>\$ 207,200</u>	<u>\$ 746,806</u>	<u>\$ 4,085,203</u>	<u>\$ 793,264</u>

Bonds and notes payable consisted of the following at June 30, 2024:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
Governmental Activities General Obligation Refunding Bond	12/15/2029	5.00%	\$ 5,135,000	\$ 3,370,000

At June 30, 2024 the annual debt service requirements to cover all outstanding debt attributable to governmental activities are:

Year Ending June 30	Principal	Interest	Total
2025	\$ 495,000	\$ 156,125	\$ 651,125
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>\$ 3,370,000</u>	<u>\$ 529,500</u>	<u>\$ 3,899,500</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

## Notes to Financial Statements

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### 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](http://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, 2023, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	57
Inactive Plan Members entitled to but not yet receiving benefits	40
Active Plan Members	<u>58</u>
Total	<u><u>155</u></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 2023 was 10.31%. For the fiscal year ended June 30, 2024 the District contributed \$319,054 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, 2023. 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, 2023:

- 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, 2023:

## Notes to Financial Statements

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### Note 8: Defined Benefit Pension Plan (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	34.5%	5.00%
International Equities	18.0	6.35%
Fixed Income	24.5	4.75%
Real Estate	10.5	6.30%
Alternative Investments	11.5	6.05 to 8.65%
Cash Equivalents	1.0	3.80%
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 3.77%, 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, 2023	\$ 16,089,839	\$ 13,366,067	\$ 2,723,772
Changes for the year:			
Service Cost	238,998	-	238,998
Interest on the Total Pension Liability	1,142,757	-	1,142,757
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(15,026)	-	(15,026)
Changes of Assumptions	(20,252)	-	(20,252)
Contributions - Employer	-	299,794	(299,794)
Contributions - Employees	-	130,852	(130,852)
Net Investment Income	-	1,470,098	(1,470,098)
Benefit Payments, including Refunds of Employee Contributions	(894,358)	(894,358)	-
Other (Net Transfer)	-	151,411	(151,411)
Net Changes	452,119	1,157,797	(705,678)
Balances at December 31, 2024	\$ 16,541,958	\$ 14,523,864	\$ 2,018,094

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	\$ 3,803,107	\$ 2,018,094	\$ 556,378

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2024, the District recognized pension expense of \$76,570. At December 31, 2023, 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	\$ 159,208	\$ 14,022
Changes of assumptions	-	13,927
Net difference between projected and actual earnings on pension plan investments	<u>723,921</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	883,129	27,949
Pension Contributions made subsequent to the Measurement Date, through June 30, 2024	<u>165,730</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 1,048,859</u>	<u>\$ 27,949</u>

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$165,730. 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>
2023	\$ 185,485
2024	271,047
2025	501,124
2026	(102,476)
Thereafter	<u>-</u>
Total	<u>\$ 855,180</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.

## Notes to Financial Statements

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### 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, 2024, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2024, 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 \$313,647 was measured as of June 30, 2024, and was determined by an actuarial valuation performed as of July 1, 2023.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the July 1, 2023 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 3.93%, 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

	<u>Total OPEB Liability</u>	<u>OPEB Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2023	\$ 305,297	\$	\$ 305,297
Changes for the Year:			
Service Cost	4,236	-	4,236
Interest	10,971	-	10,971
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	4,232	-	4,232
Changes of Assumptions	(1,654)	-	(1,654)
Contributions - Employer	-	9,435	(9,435)
Contributions - Employee	-	-	-
Benefit Payments	(9,435)	(9,435)	-
Administrative Expense	-	-	-
Net Changes	<u>8,350</u>	<u>-</u>	<u>8,350</u>
Balance at June 30, 2024	<u>\$ 313,647</u>	<u>\$ -</u>	<u>\$ 313,647</u>

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 3.93%, 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:

	<u>1% Lower (2.93%)</u>	<u>Current (3.93%)</u>	<u>1% Higher (4.93%)</u>
Net Pension Liability	\$ 330,130	\$ 313,647	\$ 297,969

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:

	<u>1% Decrease (Varies)</u>	<u>Healthcare Cost Trend Rates (Varies)</u>	<u>1% Increase (Varies)</u>
Net OPEB Liability	\$ 288,448	\$ 313,647	\$ 343,085

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB expense of \$8,350. At June 30, 2024, 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	<u>-</u>	<u>-</u>
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 May 2024, the District approved contracts for a new book sorting machine and a new security system for a total of \$306,559. The District has paid \$106,149 toward these commitments leaving a balance of \$200,410 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>										
Service Cost	\$ 238,998	\$ 248,062	\$ 242,895	\$ 253,659	\$ 247,063	\$ 266,892	\$ 281,034	\$ 295,400	\$ 283,431	\$ 299,488
Interest on the Total Pension Liability	1,142,757	1,077,636	1,039,603	1,002,995	968,314	902,860	881,680	877,550	823,430	733,431
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(15,026)	404,936	(38,367)	31,311	(71,704)	425,512	(3,474)	(679,911)	19,777	102,857
Assumption Changes	(20,252)	-	-	(113,244)	-	365,461	(351,571)	(84,262)	-	509,908
Benefit Payments and Refunds	(894,358)	(761,418)	(682,835)	(645,969)	(691,249)	(574,514)	(461,899)	(419,870)	(390,544)	(359,988)
<b>Net Change in Total Pension Liability</b>	<b>452,119</b>	<b>969,216</b>	<b>561,296</b>	<b>528,752</b>	<b>452,424</b>	<b>1,386,211</b>	<b>345,770</b>	<b>(11,093)</b>	<b>736,094</b>	<b>1,285,696</b>
Total Pension Liability - Beginning	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	9,835,473
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 16,541,958</b>	<b>\$ 16,089,839</b>	<b>\$ 15,120,623</b>	<b>\$ 14,559,327</b>	<b>\$ 14,030,575</b>	<b>\$ 13,578,151</b>	<b>\$ 12,191,940</b>	<b>\$ 11,846,170</b>	<b>\$ 11,857,263</b>	<b>\$ 11,121,169</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 299,794	\$ 333,113	\$ 362,361	\$ 380,411	\$ 297,524	\$ 346,422	\$ 353,801	\$ 358,637	\$ 344,788	\$ 327,376
Employee Contributions	130,852	118,970	112,225	109,664	108,235	111,589	115,583	112,074	115,357	109,450
Pension Plan Net Investment Income	1,470,098	(1,912,393)	2,257,792	1,700,941	1,918,946	(553,158)	1,574,298	615,476	44,857	509,357
Benefit Payments and Refunds	(894,358)	(761,418)	(682,835)	(645,969)	(691,249)	(574,514)	(461,899)	(419,870)	(390,544)	(359,988)
Other	151,411	60,923	(4,214)	21,131	68,211	310,311	(129,374)	(441,964)	(154,781)	38,721
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,157,797</b>	<b>(2,160,805)</b>	<b>2,045,329</b>	<b>1,566,178</b>	<b>1,701,667</b>	<b>(359,350)</b>	<b>1,452,409</b>	<b>224,353</b>	<b>(40,323)</b>	<b>624,916</b>
Plan Fiduciary Net Position - Beginning	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	8,311,693
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 14,523,864</b>	<b>\$ 13,366,067</b>	<b>\$ 15,526,872</b>	<b>\$ 13,481,543</b>	<b>\$ 11,915,365</b>	<b>\$ 10,213,698</b>	<b>\$ 10,573,048</b>	<b>\$ 9,120,639</b>	<b>\$ 8,896,286</b>	<b>\$ 8,936,609</b>
<b>Net Pension Liability/(Asset) - Ending (a) - (b)</b>	<b>\$ 2,018,094</b>	<b>\$ 2,723,772</b>	<b>\$ (406,249)</b>	<b>\$ 1,077,784</b>	<b>\$ 2,115,210</b>	<b>\$ 3,364,453</b>	<b>\$ 1,618,892</b>	<b>\$ 2,725,531</b>	<b>\$ 2,960,977</b>	<b>\$ 2,184,560</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>87.80%</b>	<b>83.07%</b>	<b>102.69%</b>	<b>92.60%</b>	<b>84.92%</b>	<b>75.22%</b>	<b>86.72%</b>	<b>76.99%</b>	<b>75.03%</b>	<b>80.36%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 2,907,797</b>	<b>\$ 2,643,755</b>	<b>\$ 2,493,882</b>	<b>\$ 2,436,972</b>	<b>\$ 2,405,217</b>	<b>\$ 2,479,756</b>	<b>\$ 2,538,022</b>	<b>\$ 2,490,531</b>	<b>\$ 2,563,469</b>	<b>\$ 2,382,737</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>69.40%</b>	<b>103.03%</b>	<b>-16.29%</b>	<b>44.23%</b>	<b>87.94%</b>	<b>135.68%</b>	<b>63.79%</b>	<b>109.44%</b>	<b>115.51%</b>	<b>91.68%</b>

# 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
2014	\$ 320,716	\$ 327,376	\$ (6,660)	\$ 2,382,737	13.74%
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%

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 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 2023 Contribution Rates:

*Actuarial Cost Method:* Aggregate entry age = normal  
*Amortization Method:* Level percentage of payroll, closed  
*Remaining Amortization Period:* 20-year closed period  
*Asset Valuation Method:* 5-year smoothed market; 20% corridor  
*Wage Growth:* 2.75%  
*Price Inflation:* 2.25% approximate; No explicit price inflation assumption is used in this valuation.  
*Salary Increases:* 2.75% to 13.75%, including inflation  
*Investment Rate of Return:* 7.25%  
*Retirement Age:* 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.  
*Mortality:* 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, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements

## **Required Supplementary Information**

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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, 2021, 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,

	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>							
Service Cost	\$ 4,236	\$ 4,478	\$ 6,716	\$ 5,813	\$ 2,479	\$ 6,266	\$ 6,033
Interest	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	(1,654)	(5,249)	(113,582)	1,703	51,718	4,953	-
Benefit Payments	(9,435)	(6,712)	(2,977)	(32,899)	(32,899)	(43,561)	(37,720)
<b>Net Change in Total OPEB Liability</b>	<b>8,350</b>	<b>3,096</b>	<b>(47,336)</b>	<b>(17,632)</b>	<b>127,916</b>	<b>(23,036)</b>	<b>(21,437)</b>
Total OPEB Liability - Beginning	305,297	302,201	349,537	367,169	239,253	262,289	283,726
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 313,647</b>	<b>\$ 305,297</b>	<b>\$ 302,201</b>	<b>\$ 349,537</b>	<b>\$ 367,169</b>	<b>\$ 239,253</b>	<b>\$ 262,289</b>
<b>OPEB Plan Net Position</b>							
Contributions - Employer	\$ 9,435	\$ 6,712	\$ 2,977	\$ 32,899	\$ 32,899	\$ 43,561	\$ 37,720
Contributions - Employee	-	-	-	-	-	-	-
Contributions - Other	-	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-	-
Benefit Payments	(9,435)	(6,712)	(2,977)	(32,899)	(32,899)	(43,561)	(37,720)
Administrative Expense	-	-	-	-	-	-	-
<b>Employer Net Change in OPEB Plan Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
OPEB Plan Net Position - Beginning	-	-	-	-	-	-	-
<b>OPEB Plan Net Position - Ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>\$ 313,647</b>	<b>\$ 305,297</b>	<b>\$ 302,201</b>	<b>\$ 349,537</b>	<b>\$ 367,169</b>	<b>\$ 239,253</b>	<b>\$ 262,289</b>
<b>OPEB Plan Net Position as a Percentage of Net OPEB Liability</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Covered-Employee Payroll</b>	<b>\$ 2,378,357</b>	<b>\$ 2,004,721</b>	<b>\$ 1,955,825</b>	<b>\$ 2,258,131</b>	<b>\$ 2,075,645</b>	<b>\$ 2,232,511</b>	<b>\$ 1,765,248</b>
<b>Employer Net OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>13.19%</b>	<b>15.23%</b>	<b>15.45%</b>	<b>15.48%</b>	<b>17.69%</b>	<b>10.72%</b>	<b>14.86%</b>

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, 2024

	Budgeted Amounts		Actual
	Original	Final	
<b>REVENUES</b>			
Property Taxes	\$ 5,953,102	\$ 5,953,102	\$ 5,928,335
Personal Property Replacement Tax	120,000	120,000	109,796
Interest	100,000	100,000	297,178
Grants	98,053	98,053	98,054
Fines and Fees	20,300	20,300	25,154
Gifts	30,000	30,000	36,688
Other Income	17,250	17,250	3,691
	<u>6,338,705</u>	<u>6,338,705</u>	<u>6,498,896</u>
<b>EXPENDITURES</b>			
Current			
General Government			
Salaries	1,063,804	1,063,804	1,102,328
Employer Paid Benefits	313,074	313,074	307,930
Staff Development	10,140	10,140	7,501
Legal	12,000	12,000	4,860
Printing	62,700	62,700	51,526
Operating Supplies	8,920	8,920	2,336
Office Supplies	8,145	8,145	3,282
Computer Supplies	12,305	12,305	9,501
Telephone	53,420	53,420	47,959
Postage	19,090	19,090	18,646
Audit	16,000	16,000	16,000
Maintenance Contractual	100,290	100,290	88,302
Computer Support and Maintenance	42,310	42,310	29,698
Dues and Memberships	5,914	5,914	4,351
Board of Trustees Expense	1,622	1,622	208
Other Professional Services	245,720	245,720	232,685
Public Relations/Advertising	28,450	28,450	15,404
Miscellaneous	24,415	24,415	14,645
	<u>2,028,319</u>	<u>2,028,319</u>	<u>1,957,162</u>
Library Operations			
Salaries	2,166,812	2,166,812	2,135,108
Staff Development	35,299	35,299	19,723
Computer Support and Maintenance	112,974	112,974	146,756
Dues and Memberships	3,413	3,413	1,651
Mobile Library Maintenance and Supplies	14,470	14,470	3,226
Postage	8,000	8,000	4,240
Program Expenses	56,100	56,100	37,817
Program Supplies	660,024	660,024	514,469
Public Relations/Advertising	6,050	6,050	5,792
Supplies	50,935	50,935	30,888
	<u>3,114,077</u>	<u>3,114,077</u>	<u>2,899,670</u>
<b>Total Current</b>	<u>5,142,396</u>	<u>5,142,396</u>	<u>4,856,832</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, 2024

	Budgeted Amounts		Actual
	Original	Final	
Expenditures (Continued)			
Capital Outlay			
General Government	\$ 182,011	\$ 182,011	\$ 145,258
Library Operations	92,725	92,725	28,780
	<u>274,736</u>	<u>274,736</u>	<u>174,038</u>
Debt Service			
Principal	470,000	470,000	-
Interest	180,250	180,250	-
	<u>650,250</u>	<u>650,250</u>	<u>-</u>
Total Expenditures	<u>6,067,382</u>	<u>6,067,382</u>	<u>5,030,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>271,323</u>	<u>271,323</u>	<u>1,468,026</u>
OTHER FINANCING SOURCES (USES)			
Interfund Transfer	<u>-</u>	<u>-</u>	<u>(1,250,250)</u>
Net Change in Fund Balances	<u>\$ 271,323</u>	<u>\$ 271,323</u>	<u>217,776</u>
Fund Balance - July 1, 2023			<u>3,309,613</u>
Fund Balance - June 30, 2024			<u>\$ 3,527,389</u>

Notes: Total General Fund Appropriation was \$6,988,000.

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

No budget is adopted for the Special Reserves Fund because there is no legal requirement to do so. Therefore a budgetary comparison schedule is not presented for the Special Reserves Fund.



# Supplementary Information

## WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

### COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2024

	BUILDING AND MAINTENANCE	FICA	LIABILITY INSURANCE	WORKING CASH	EXPENDABLE TRUST	IMRF	TOTAL OTHER FUNDS
<b>ASSETS</b>							
Cash and Cash Investments	\$ 571,395	\$ 225,885	\$ 144,147	\$ 296,365	\$ 102,642	\$ 547,330	\$ 1,887,764
Property Taxes Receivable, net	136,172	89,732	65,546	-	-	152,240	443,690
Interest and Other Receivables	-	-	-	5,041	-	-	5,041
Prepaid Expenses	8,070	-	-	-	-	-	8,070
<b>Total Assets</b>	<b>\$ 715,637</b>	<b>\$ 315,617</b>	<b>\$ 209,693</b>	<b>\$ 301,406</b>	<b>\$ 102,642</b>	<b>\$ 699,570</b>	<b>\$ 2,344,565</b>
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenses	\$ 30,242	\$ -	\$ 4,025	\$ -	\$ 682	\$ -	\$ 34,949
<b>Total Liabilities</b>	<b>30,242</b>	<b>-</b>	<b>4,025</b>	<b>-</b>	<b>682</b>	<b>-</b>	<b>34,949</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Property Taxes	280,419	184,784	134,978	-	-	313,508	913,689
<b>Total Deferred Inflows of Resources</b>	<b>280,419</b>	<b>184,784</b>	<b>134,978</b>	<b>-</b>	<b>-</b>	<b>313,508</b>	<b>913,689</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>310,661</b>	<b>184,784</b>	<b>139,003</b>	<b>-</b>	<b>682</b>	<b>313,508</b>	<b>948,638</b>
<b>FUND BALANCES</b>							
Nonspendable:							
Prepaid Items	8,070	-	-	-	-	-	8,070
Restricted for:							
Fund Purpose	396,906	130,833	70,690	301,406	-	386,062	1,285,897
Committed for:							
Fund Purpose	-	-	-	-	101,960	-	101,960
<b>Total Fund Balances</b>	<b>404,976</b>	<b>130,833</b>	<b>70,690</b>	<b>301,406</b>	<b>101,960</b>	<b>386,062</b>	<b>1,395,927</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 715,637</b>	<b>\$ 315,617</b>	<b>\$ 209,693</b>	<b>\$ 301,406</b>	<b>\$ 102,642</b>	<b>\$ 699,570</b>	<b>\$ 2,344,565</b>

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, 2024

	BUILDING AND MAINTENANCE	FICA	LIABILITY INSURANCE	WORKING CASH	EXPENDABLE TRUST	IMRF	TOTAL OTHER FUNDS
<b>REVENUES</b>							
Property Taxes	\$ 268,890	\$ 174,285	\$ 129,480	\$ -	\$ -	\$ 312,703	\$ 885,358
Personal Property Replacement Tax	-	-	-	-	-	7,008	7,008
Interest	26,201	7,954	2,569	14,494	5,634	24,623	81,475
Other Income	-	-	-	-	30,151	-	30,151
<b>Total Revenues</b>	<b>295,091</b>	<b>182,239</b>	<b>132,049</b>	<b>14,494</b>	<b>35,785</b>	<b>344,334</b>	<b>1,003,992</b>
<b>EXPENDITURES</b>							
<b>Current</b>							
General Government	129,465	243,921	149,865	-	33,096	319,054	875,401
Capital Outlay	111,048	-	-	-	-	-	111,048
Debt Service - Principal	-	-	-	-	-	-	-
Debt Service - Interest and Fees	-	-	-	-	-	-	-
	<b>240,513</b>	<b>243,921</b>	<b>149,865</b>	<b>-</b>	<b>33,096</b>	<b>319,054</b>	<b>986,449</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,578	(61,682)	(17,816)	14,494	2,689	25,280	17,543
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>54,578</b>	<b>(61,682)</b>	<b>(17,816)</b>	<b>14,494</b>	<b>2,689</b>	<b>25,280</b>	<b>17,543</b>
<b>FUND BALANCES</b>							
Beginning of Year	350,398	192,515	88,506	286,912	99,271	360,782	1,378,384
End of Year	\$ 404,976	\$ 130,833	\$ 70,690	\$ 301,406	\$ 101,960	\$ 386,062	\$ 1,395,927

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

## **Suggestions & Questions from Our Library Users**

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October 2024

### **Collection-related comments**

The new book section is awful. Hot picks & Large print are not in alphabetical order by Author. No lights to see books. Libertyville, here we come.

*Thank you for your feedback. We apologize for any inconvenience caused by the current arrangement of our new book section. We are working on reorganizing the Hot Picks and Large Print sections to be in alphabetical order by author. Additionally, we are in the process of addressing the lighting issue to ensure better visibility. We are happy to announce that we recently increased the number of items in our Hot Picks section and those items should be available soon. We appreciate your patience and hope to provide a better experience soon.*

### **Miscellaneous-related comments**

I am interested on the library Logo Polo Shirt to buy or donations welcome. Thank You.

*Thank you for your interest in our library merchandise! We are currently exploring options for offering library merchandise for purchase. In the meantime, we welcome any donations to support our programs and services. Please stay tuned for updates.*

Super great after Dark Event Awesome! Libraries are so cool now! Cooler than this pencil. 😊

*Thank you for your enthusiastic feedback! We are thrilled to hear that you enjoyed the After Dark event. Your support and excitement mean a lot to us.*

Thanks for keeping a display case in the children's department! It is my child's turn and it would have been sad if this program ended.

*We are glad to hear that your child is excited about the display case in the children's department! We believe in fostering creativity and engagement among our young patrons, and we are committed to continuing this program. In fact, it has been so well received, that we decided to expand it to our adult patrons interested in sharing their collections as well.*

Warren-Newport Public Library District  
Gurnee, Illinois

Please make more prizes to win.

*Thank you for your suggestion! We are always looking for ways to enhance our programs and events. We will consider adding more prizes to make our activities even more exciting for our patrons.*

**Service-related comments**

You guys are doing an amazing job. Love coming to the library with my daughters.

*Thank you so much for your kind words! We are delighted to hear that you and your daughters enjoy visiting the library. Your support and appreciation inspire us to continue providing excellent service.*

I've been a resident of the township for 25 years & have relied on the library for my reading needs. Until you joined the consortium I could get a best seller in a matter of week – now I'm waiting months. Do I have to begin buying books at a bookstore when I'm paying taxes for this library? A very unhappy patron.

*We apologize for the inconvenience you have experienced with the wait times for bestsellers. Joining the consortium has allowed us to expand our collection and provide access to a wider range of materials. However, we understand your frustration and are working on improving the availability of popular titles. WNPL is excited to announce that our Hot Picks collection has recently been expanded and those popular items have been ordered and will be ready soon for WNPL patrons to grab from the Hot Picks shelf. We appreciate your patience and continued support. Please look for an expanded Hot Picks collection soon.*

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*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*

*Lake County, Illinois*

## **Board of Trustees**

### **Policy 3023**

#### **Fines and Fees**

Adopted: December 8, 1981

Reviewed/Revised: February 11, 1992; April 13, 1993; August 9, 1994; December 10, 1996; January 12, 1999; April 10, 2001; February 11, 2003; January 20, 2004; December 14, 2004; February 14, 2006; June 13, 2006; June 16, 2009; February 16, 2010; April 17, 2012; February 19, 2013; February 18, 2014; June 17, 2014; August 19, 2014; November 17, 2015; February 20, 2018; November 20, 2018; April 20, 2021; September 20, 2022; July 18, 2023; October 15, 2024; November 19, 2024

#### **ARTICLE 1. OVERDUE MATERIALS**

Effective as of January 2, 2019, the Warren-Newport Public Library District (WNPLD) will no longer charge fines for overdue materials. However, borrowing privileges will be suspended and a patron will be billed a replacement fee and a \$5.00 non-refundable processing fee if materials are not returned within an established time frame.

Borrowing privileges are suspended when materials are two (2) weeks overdue. Patron is billed replacement and processing fees when materials are approximately 45 days overdue.

#### **ARTICLE 2. REPLACEMENT FEES AND REFUNDS**

##### **Section 2.01 Replacement Costs**

The charge for an unreturned, lost, or badly damaged item will be the replacement cost plus a nonrefundable \$5.00 processing fee. The replacement cost of library materials is obtained from the bibliographic record. If the price of the item cannot be determined from the bibliographic record, an average replacement cost will be determined by the Library staff. If the staff cannot determine an average replacement cost, a flat replacement cost of \$15.00 will be charged. Replacement cost for the loss or damage of an accessory will be determined by Library staff.

##### **Section 2.02 Refunds**

Refunds will be granted for the cost of lost materials if returned in good condition within thirty (30) days of the payment date. WNPLD staff will make cash refunds of \$50 or less in the Library. Refunds of \$50 or more will be sent via a check in the mail. A refund check will be mailed from the WNPLD Administrative Office within four to six (4-6) weeks.

#### **ARTICLE 3. CLAIMS RETURNED**

The Library will accept a patron's claim that materials have been returned for up to five (5) items. No item can be claimed returned after it is billed and assumed lost.

**ARTICLE 4. FEES FOR RECOVERY AND COLLECTION SERVICES**

Submission of overdue/missing materials to materials recovery service \$10.00 per submission. This payment must be made in full. Material recovery fees are non-waivable and nonrefundable.

**ARTICLE 5. FEES FOR COPYING AND PRINTING**

The fee for black & white photocopies and computer printouts is \$0.10 per page. The fee for color photocopies is \$0.25 per page.

**ARTICLE 6. FEES FOR USING THE PUBLIC FAX MACHINE**

Fees for using the public fax machine are set by the fax machine vendor and are subject to change.

**ARTICLE 7. FEE FOR RETURNED CHECK**

Fees for checks returned from the bank will be determined by the bank.

**ARTICLE 8. FEES FOR INTERLIBRARY LOAN (ILL)**

Fees for interlibrary loans charged to WNPLD will be determined by the lending library.

**ARTICLE 9. BLOCKED PATRON STATUS**

A patron is blocked from checkout when their fees equal or exceed \$10.00.

**ARTICLE 10. EXCEPTIONS AND APPEALS**

Patrons may appeal charges to their accounts. Access Services staff is granted authority to waive minor fee amounts within established department practices. Appeals of substantial fees must be directed to the Head of Access Services or their designee. Substantial fee waivers granted by the Library will be documented in the patron record. Excessive waiver requests will be referred to the Executive Director for review.

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***Warren-Newport Public Library District***  
*Lake County, Illinois*

**Board of Trustees**

***Policy 3045***

***The Vault***

Adopted: December 18, 2012

Reviewed/Revised: May 20, 2014; April 18, 2017; February 18, 2020; November 15, 2022;  
November 19, 2024

**ARTICLE 1. PURPOSE**

The Vault is designed for a variety of activities including studying, reading, socializing, and gaming. It is not considered a quiet space.

**ARTICLE 2. PATRONS**

The Vault is reserved for patrons who are in grades 6 through 12 during school days from 3-6 PM. Outside of these hours, the Vault is open to all patrons. All computers, gaming stations, and furniture are reserved for teens to use during the restricted hours. The Library reserves the right to utilize the Vault for scheduled teen programs, events, and gaming activities.

**ARTICLE 3. CONDUCT**

Warren-Newport Public Library District (WNPLD) strives to make The Vault a comfortable and safe environment. Young people are expected to adhere to the following library policies: 3060 Standards of Public Conduct and 3065 Technology Use by the Public. WNPLD staff will strictly enforce these and other policies. Inappropriate, foul, or derogatory language will not be tolerated. Public displays of affection, roughhousing, and physical violence will not be permitted. Inappropriate use of computers, furniture, and other equipment will not be tolerated. Vandalism or damage to library property will not be tolerated.



# ***Warren-Newport Public Library District***

*Lake County, Illinois*

## **Board of Trustees**

### ***Policy 3063***

#### ***Unattended Children***

Adopted: June 13, 2006

Reviewed/Revised: January 15, 2008; May 21, 2013; April 21, 2015; September 17, 2018;  
August 24, 2021; November 19, 2024

#### **ARTICLE 1. RESPONSIBILITY**

Parents or legal guardians are responsible for their children's safety and well-being while their children are visiting the Warren-Newport Public Library (WNPL). The Warren-Newport Public Library District (WNPLD) cannot and does not assume responsibility for the safety and well-being of unattended children.

#### **ARTICLE 2. GUIDELINES**

To help ensure the safety and comfort of children using WNPL and to maintain an atmosphere conducive to reading and study, the Board of Trustees of WNPLD has adopted the following guidelines:

- WNPLD is not responsible for children left unattended.
- Parents or legal guardians are responsible for their children's behavior in the library. WNPL staff will assist children with using the library but will not supervise or babysit children.
- Children under ten (10) years old must not be left alone in the library. A responsible person (parent, guardian, sibling, or babysitter), age 16 years or older must be in attendance in the same department of the library as the child and must maintain an awareness of the child's location and activity.
- A child of any age who has a medical condition that requires substantial monitoring must not be left alone in the library.
- Unattended children over ten (10) years old must be involved in a library program or be using library resources.
- Unattended children must be able to tell library staff their full name, parent or caregiver's name, and parent or caregiver's phone number upon request. They must also have the ability to contact a responsible person for transportation when transportation is needed.



- Parents or guardians are responsible for picking up their children prior to the library closing. Under no circumstances will a staff member drive any child home.
  - If the parents of an unattended child under the age of fourteen (14) years cannot be located when the library is closing, the staff will call the Gurnee Police Department, who will assume responsibility for the child. At their discretion, staff may call the Gurnee Police Department to report an unattended child.
  - The regular use of WNPL as a place for children to go in lieu of daycare services is not permitted.
-

# ***Warren-Newport Public Library District*** *Lake County, Illinois*

## **Board of Trustees**

### ***Policy 3065***

#### ***Technology Use by the Public***

Adopted: August 13, 2002

Reviewed/Revised: July 17, 2007; March 17, 2009; August 20, 2013\*; September 16, 2014;  
January 19, 2016; May 16, 2017; July 17, 2018; February 19, 2019; February 18, 2020;  
February 16, 2021; November 19, 2024

\*Title changed from Computer Use by the Public

#### **ARTICLE 1. INTRODUCTION**

In response to advances in technology and the changing needs of its residents, the Warren-Newport Public Library District (WNPLD) endeavors to develop collections and services that meet the informational, recreational, and educational needs of its community. It is within this context that WNPLD offers access to technology.

In accordance with Illinois Library Association best practices (*Serving Our Public 4.0: Standards for Illinois Public Libraries, 2020*), this policy will be reviewed annually by the WNPLD Board of Trustees.

#### **ARTICLE 2. GENERAL RULES GOVERNING TECHNOLOGY AND INTERNET USE**

##### **Section 2.01 Users**

WNPLD reserves the right to limit, refuse, and/or ban any patron from using WNPLD technology. Illinois residents who have a library card from another public library are encouraged to register their card with WNPLD. Illinois residents without library cards or visitors from outside Illinois may use WNPLD computers after obtaining permission from appropriate WNPLD staff. The granting or withholding of such permission is solely at the discretion of WNPLD staff.

##### **Section 2.02 Time Limits**

WNPLD reserves the right to limit the amount of time an individual can use library technology.

##### **Section 2.03 Behavioral Expectations**

Users must comply with all applicable federal, state, and local laws, including laws governing the transmission and dissemination of information via the internet. Users shall not use WNPLD technology to engage in any of the following activities:

- make unauthorized entry into any computational, informational, or communication services or resources;
- distribute unsolicited advertising;
- invade the privacy of others;
- make any attempt to damage library technology;
- engage in any activity that is harassing or defamatory;

- use the internet for any illegal activity, including the violation of copyright or other rights of third parties, or in a manner inconsistent with the WNPLD’s tax-exempt status or its proper operation;
- “hack” or attempt to gain unauthorized access to any network technology or system; or
- behave in a manner that is disruptive to others or otherwise in violation of the WNPLD Policy 3060 Standards of Public Conduct.

**Section 2.04                    Wireless Internet Access**

- WNPLD assumes no responsibility for any alterations or interference with any technology’s configuration, operation, or data files resulting from connection to WNPLD’s wireless network.
- Anti-virus software and security protection are the responsibility of the patron using any personal technologies while connecting to the wireless system.
- WNPLD assumes no responsibility for damage, theft, or loss of any kind to a user’s equipment, software, data files, or other personal property brought into or used at the WNPLD campus.
- WNPLD cannot guarantee that wireless internet access will be available at any specific time, and WNPLD cannot accept reservations for wireless internet access.
- WNPLD cannot guarantee upload or download speed.

**Section 2.05                    Revocation of Access Privileges**

Violations of the rules governing use of technology in the Warren-Newport Public Library (WNPL) may result in a loss of access. Unlawful activities will be dealt with in an appropriate manner.

**ARTICLE 3.    PUBLIC USE OF THE INTERNET**

**Section 3.01                    Choosing and Evaluating Sources on the Internet**

WNPLD is not responsible for the content of the internet. Library patrons use the internet at their own risk and are responsible for evaluating the validity and appropriateness of information they find. WNPLD provides training for members of the public to assist them in using the internet in a safe, effective, and efficient manner.

**Section 3.02                    Internet Access by Minors**

Parents and legal guardians must assume responsibility for deciding which WNPLD resources are appropriate for their own children. Parents and guardians should guide their children in the use of the internet and inform them about materials they should not use. WNPLD affirms and acknowledges the rights and responsibilities of parents and guardians to monitor and determine their children’s access to WNPLD materials and resources, including those available through the internet. WNPLD filters the children and teen computers to assist in the safe and effective use of these resources by all minors. Parents and guardians should be aware that filtering software does not detect all objectionable websites.

**Section 3.03                    Public Users’ Security**

WNPLD will not release information on the use of specific internet resources by members of the public except as required by law. However, users should be aware that the internet is not a secure medium and that third parties may be able to obtain information regarding users’ activities.

**Section 3.04 No Expectation of Privacy**

WNPL is a public place, and WNPLD cannot ensure a user’s privacy while accessing the internet via WNPLD computers or wireless system. Patrons are cautioned that public internet service does not secure or otherwise isolate individual internet sessions and is not recommended for access to sensitive information such as bank accounts and health records. WNPLD assumes no liability in the event that patron’s private data is accessed by a third party while using WNPLD technologies. When required in order to assist patrons, library staff may use remote assistance software to view and take control of computer sessions.

**Section 3.05 Indemnity**

Users of WNPLD technologies shall defend, indemnify, and hold harmless WNPLD, its officers, Trustees, employees, and agents against all claims, actions, and judgments based upon or arising out of user’s use of WNPLD technologies.

**ARTICLE 4. STAFF ASSISTANCE**

**Section 4.01 Technology Assistance**

WNPLD staff provides basic assistance on library technology. Staff members are not allowed to install, configure, repair, or make changes to any patron technology. Staff may direct the user to appropriate resources for advanced assistance.

**Section 4.02 User Accounts**

WNPLD staff will not access a user’s personal accounts on the user’s behalf.

**Section 4.03 Software Installation**

WNPLD staff will not install supplementary software in immediate response to a patron request.

**ARTICLE 5. RELATIONSHIP TO OTHER WNPLD POLICIES**

WNPLD Policy 3065 Technology Use by the Public is part of the overall policy structure of WNPLD and will be interpreted with other existing policies. Copies of all WNPLD policies are on the WNPLD website and are available upon request from WNPLD staff members.



# ***Warren-Newport Public Library District*** **Staff Manual**

## **319 Disability Benefits Plans**

Effective Date: 07/12/2006

Review/Revision Date: 07/17/2018; 11/19/2024

The Warren-Newport Public Library District (WNPLD) provides voluntary disability insurance plans to help employees manage illness or injury by ensuring continued income for those who must take a long-term absence or who become disabled and unable to work.

Employees in the following employment classifications are eligible to participate in the voluntary disability insurance plan:

- Regular full-time employees
- Regular part-time employees who work an average of at least 30 hours per week for more than 120 days.

### **Voluntary Short-and Long-Term Disability Plans**

WNPLD offers voluntary plans for employees who wish to purchase short- and long-term disability insurance. This plan is provided through a separate insurance carrier and is fully funded by the employee via payroll deductions. The library does not contribute to the cost of this plan.

### **Disability Benefits Plans for IMRF Members**

Employees enrolled in the Illinois Municipal Retirement Fund (IMRF) may be eligible for temporary disability or total and permanent disability as part of their IMRF benefits.

Details of the IMRF disability benefits plans including benefit amounts, limitations and restrictions can be found on the IMRF website or by calling 1-800-Ask-IMRF.

IMRF determines all eligibility requirements for disability benefits, including service credit requirements and required documentation.

Contact the Human Resources Manager for more information about disability benefits plans for eligible employees.

## **President's Report, November 2024**

October 22  
45 Minutes

October Regular Board Meeting

November 5  
30 Minutes

Review Agenda for November CoW meeting

November 7  
30 Minutes

Review KnowB4 Cybersecurity Training Modules

November 11  
1 Hour

Prepare Annual Executive Director's Evaluation Survey

November 12  
1 Hour

November CoW Meeting  
Review Agenda for November Regular Board Meeting

November 15  
15 Minutes

Complete CoW Meeting Minutes and President's Report

George Kotsinis, President  
WNPLD Board of Trustees  
10/15/2024

**Warren-Newport Public Library District  
EXECUTIVE DIRECTOR'S REPORT FOR OCTOBER 2024  
NOVEMBER 19, 2024  
Submitted by Executive Director, Ryan Livergood**

## **EXECUTIVE SUMMARY**

### *Highlights:*

- Library After Dark was held on Saturday, October 19, with approximately 120 patrons in attendance.
- Our second annual Community Ofrenda was a big hit. 49 patrons did crafts and added photos to the Ofrenda.
- WNPL staff and volunteers represented the library at the Warren Special Recreation Association (WSRA) Trunk or Treat on Sun., Oct. 20. It was estimated that nearly 300 trick-or-treaters participated.

### *Meetings, programs, training attended:*

- CCS Executive Board (10/16).
- Illinois State Library FY2025 Public Library Construction Grants webinar (10/17).
- WNPL Library After Dark (10/19).
- Lake County Digital Equity Coalition (10/29).

### *Special plans for coming month:*

- Patron Point Phase 1 (online library card registration) implementation.
- The Workshop (makerspace) grand opening.
- New automated materials handler goes live.

### *Special plans for the near future:*

- Patron Point Phase 2 (email marketing) implementation.
- New WNPL website.

## **ADMINISTRATION**

### **DEVELOPMENT:**

- Laura, Sandy, and Ryan attended a virtual presentation from the Illinois State Library on October 17, regarding FY25 Public Library Construction Grants.
- Laura completed a *Fundraising for Nonprofit Organizations* certificate through the University of Wisconsin-Milwaukee.
- The Annual Fund mailing is progressing, with a goal of mailing mid-November.
- Development collaborated with Marketing for a campaign honoring the Friends of WNPL and soliciting memberships during National Friends of the Library Week. The Friends appreciated the additional recognition and highlights of their achievements and library support.

Warren-Newport Public Library District  
Executive Director's Report  
November 19, 2024



Fundraising through October			
		October	Year to Date
Annual Fund		\$ 2,838.00	\$ 6,535.95
Gifts		20,000.00	20,000.00
<b>Total</b>		<b>\$22,838.00</b>	<b>\$26,535.95</b>

**FRIENDS:**

- Laura, Sandy, and I attended the Friends of WNPL meeting on October 24. I read and shared the Proclamation of National Friends of the Library Week from the Library Board of Trustees, and the WNPL provided some treats to show our appreciation for the Friends.
- The next Friends Saturday Booksale is scheduled for November 2.

**PERSONNEL:**

Status of Organization: October

Number of full-time employees: 38

Number of part-time employees: 43

TOTAL number of employees: 81

Full-time equivalents: 61.58

New hires:

- 10/1 M. Lyons-PT Programming Associate, 18 hours wkly
- 10/7 V. Guarin FT Graphic Design Specialist 37.50 hours wkly
- 10/8 B. Pham PT Maker Services Technician 17 hours wkly
- 10/9 S. Sabel PT Security Monitor 9.50 hours wkly

Separations:

- 10/25 A. Kessler-PT Library Services Associate, 15 hours wkly
- 10/29 T. Biggs-PT Library Services Associate, 4 hours wkly

Changes: None

Workshops, programs and training attended: 31 Training hours



## **OPERATIONS**

### FACILITIES

- Performed daily work activities and work requested.
- Continue to work on extra items in office 152 for Sandy Beda.
- Finished re-arranged garage shelving to store files and other items as needed.
- Installed new TV at Story Time Room.
- Amber Mechanical onsite to do warranty repairs on RTU-1
- Ford van taken into service to dealership.
- The Hill Mechanical group on site to start performing PM's on RTU's for winter season.
- Contractor CSM on site to perform work for new sorter induction wall.
- Removed the first two sections of the old sorter to make space for contractor work and have sorter still functional till new install.
- Metting Rooms "A" & "B" flooring is all complete with quarter round molding.
- Exhaust Fan # 1, motor removed and replaced.
- Repair main air handler (McQuay), fan motor not working, building pressure sensor fault.
- Meet with landscape contractor for preliminary phase II project, front of library and tree care.

### INFORMATION TECHNOLOGY

- CCS migration completed.
- The OpenAthens project completed and Web01 server which handled database connection has been stopped.
- The Sorter project is in progress.
- Comprise server for patron payment has been stopped.
- On 10/16, IT conducted TLC with Internal Communications Committee for effectively using Emails and Teams.
- Met with Vendors for Meeting room AV.
- Volunteers were given a new laptop which will be managed by IT.
- New Television was permanently set up in the Storytime room to free up Storytime cart.
- 7 requests processed for new hire, separations and title change.
- The management team in MS Teams restructured to improve accessibility.
- New Wi-Fi GoTo phones were set up at staff desks with no data ports.
- 2 Self checks were retired.
- On 10/22, we experienced intermittent unavailability of OneDrive and SharePoint. Microsoft resolved this issue within an hour.
- 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 84 helpdesk tickets.

Warren-Newport Public Library District  
Executive Director's Report  
November 19, 2024

**MATERIALS SERVICES**

- Launched EBSCO database package from the Illinois State Library
- Continue to de-duplicate records from the new additions to CCS
- Redesigned All Databases page

**SECURITY STATISTICS**

- Patron Assists: 87
- Staff Assists: 8
- Behavioral Contacts: 26
- Unattended Children: 3
- Book Donations: 12
- Gurnee Police & Fire Assists: 0
- Suspended Patrons: 0
- Patrons asked to leave EOD: 0

**PUBLIC SERVICES**

**ACCESS SERVICES**

- Worked offline for the migration of Waukegan and Mt. Prospect joining CCS.
- Access Services joined a community event with Library Services (Thank you Mikey and Emily).
- Library After Dark preparation and the event night.
- Stats task force began meeting.
- Access Services had the installation of the new sorter.
- Final touches on online card registration, ready to launch Nov. 1

**LIBRARY SERVICES**

- The Workshop had its soft launch with appointments only for the last couple of weeks of October.
- Tutor Time appointments also started with Jen and Soren helping patrons out with 7 appointments during the month of October.
- The non-Fiction Weeding project continued and is nearly finished.
- Multiple programs with some highlights being:  
Cynthia hosting an ILP with Jason Reynolds,  
Ceilidh with multiple Teen Crafts and Art Programs,  
Megan with Dungeons and Dragons.
- Amy Longwell started the project of reworking the Roku's to make it easier for patrons to use.

**MARKETING**

- The Marketing department finished work on the Winter issue of the Inside Angle. Set to mail November 15.
- Worked on promotional materials for Library After Dark, Workshop Ribbon Cutting, Annual Fund.

Warren-Newport Public Library District  
Executive Director's Report  
November 19, 2024

- Successful social media posts from the Marketing department included posts for Library After Dark promotion, Ofrenda photos (photo credit: Natalia), Spanish Café photos, and Friends Week promo. Reels that were popular were Back to the Future Day, Punk for a Day, and the Ghosts reel (filming credit: Abby).
- Two enews blasts was sent during October highlighting Library After Dark, ILP, Fall reading challenge, Friends of the library week, Saturday Sale, Ofrenda Community Assembly, Tutor Time, and various programs. Open rates were 46% and 43%.
- The Marketing Department accepted over 60 graphics and publicity requests during September.

**PROGRAMMING AND COMMUNITY ENGAGEMENT**

- We kicked off our Early Literacy Visits in the Community for the 2024 school year. We visited 5-12 classrooms each week!
- Vault activities for the teens got underway with crafts and open art.
- We offered a wide variety of Hispanic Heritage month programming that continued into October. Examples include: Coloring Through Heritage & Flores de Frida.
- We also went offsite to several Community Events including SOMOS of Lake County, District 56 Hispanic Heritage Celebration, District 50 Hispanic Heritage Celebration, CLC LatinX resource fair, Gurnee Park District's Fall Fest.

Warren-Newport Public Library District  
Executive Director's Report  
November 19, 2024

**OCTOBER STATISTICS**

LIBRARY CIRCULATION	October			YTD Total		
	Adult	Youth	Total	Adult	Youth	Total
Audiobooks	335	174	509	1372	843	2215
Wonderbooks/Kits	-	125	125	0	711	711
Books	10,651	16,406	27,057	44952	69964	114916
Music Compact Discs	1,106	53	1,159	4248	315	4563
Hot Picks	-	-	-	0	0	0
DVDs/Blu-rays	3,271	468	3,739	14489	2060	16549
Magazines	603	39	642	2417	150	2567
Video Games	572	-	572	2791	0	2791
Hotspots	98	-	98	281	0	281
7-Day Hotspots	26	-	26	83	0	83
Rokus	17	-	17	61	0	61
Library of Things	43	73	116	211	310	521
Museum Passes	21	-	21	114	0	114
ebooks (DLI, Hoopla)	4,169	508	4,677	15215	2348	17563
eaudiobooks (DLI, Hoopla)	5,572	630	6,202	21248	2784	24032
evideo (Kanopy, Hoopla)	559	64	623	2243	196	2439
emusic (Hoopla)	103	9	112	364	27	391
emagazines (DLI/PressReader)	1,544	-	1,544	5138	0	5138
ecomicrobooks (Hoopla)	151	18	169	518	127	645
<b>Total emedia</b>	<b>12,098</b>	<b>1,229</b>	<b>13,327</b>	<b>44726</b>	<b>5482</b>	<b>50208</b>
<b>TOTAL</b>	<b>28,841</b>	<b>18,567</b>	<b>47,408</b>	<b>115745</b>	<b>79835</b>	<b>195580</b>

Programming and Services Statistics: [Statistics FY2024-25.xlsx](#)

END

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
<b>DECEMBER 2024– COMMITTEE OF THE WHOLE DECEMBER 3/ REGULAR MEETING DECEMBER 17</b>		
<ul style="list-style-type: none"> <li>• Treasurer’s Report of Annual Receipts and Disbursements</li> <li>• Semi-annual review of closed session minutes: second half year</li> <li>• Approval of Executive Director's Annual Performance Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>– Treasurers’ Report of Receipts and Disbursements to file with County Clerk</li> <li>– Email Holiday Cards</li> <li>– Program pay increases for staff</li> <li>–</li> </ul>	<ul style="list-style-type: none"> <li>– <b>Library Closed:</b> <i>Christmas Eve, Tuesday, December 24.</i> <i>Christmas Day, Wednesday, December 25, and</i> <i>New Year’s Eve, Tuesday, December 31</i></li> </ul>
<b>JANUARY 2025 – COMMITTEE OF THE WHOLE JANUARY 7/REGULAR MEETING JANUARY 21</b>		
<ul style="list-style-type: none"> <li>• Approval of Per Capita &amp; Equalization Aid Grant Application. Deadline January 30</li> <li>• Ordinance- Abatement of Tax for Debt Service</li> <li>• Fundraising update.</li> <li>• Approval of Semi-annual closed session minutes</li> <li>• 2023-2025 WNPL Strategic Plan update</li> <li>• Annual membership renewals for Trustees</li> </ul>	<ul style="list-style-type: none"> <li>– Pay increases effective January 1.</li> <li>– Ordinance – Bond Levy Abatement</li> <li>– Approval and filing of Illinois Per Capita &amp; Equalization Aid Grant Application. Deadline January 30</li> <li>– 2023-2025 WNPL Strategic Plan update</li> <li>– Fundraising update</li> <li>– RAILS Memberships Standards Data Collection. Deadline March 31</li> <li>– Set Budget process timeline</li> </ul>	<ul style="list-style-type: none"> <li>– Winter programs begin</li> <li>– Friends of the Library Meeting TBD</li> <li>– <b>Library Closed:</b> <i>New Year’s Day, Wednesday January 1</i></li> </ul>
<b>FEBRUARY 2025 – COMMITTEE OF THE WHOLE FEBRUARY 4/ REGULAR MEETING FEBRUARY 18</b>		
<ul style="list-style-type: none"> <li>• <u>Annual Review</u>: Board Self-Evaluation and Goals</li> <li>• CW Initial overview of potential capital projects for FY 25/26</li> <li>• President’s Day Library Legislative Meet-up.</li> </ul>	<ul style="list-style-type: none"> <li>– President’s Day Library Legislative Meet-up</li> <li>– Capital projects evaluation criteria.</li> <li>– Strategic Planning Process</li> <li>– ILA, ALA+UFL Membership renewals for Trustees</li> </ul>	<ul style="list-style-type: none"> <li>– Friend of the Library Book Sale TBD</li> <li>– Friends of the Library Meeting TBD</li> </ul>

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
<b>MARCH 2025- COMMITTEE OF THE WHOLE MARCH 4/ REGULAR MEETING MARCH 18</b>		
<ul style="list-style-type: none"> <li>• CW Capital planning review and discussion.</li> <li>• Executive Director Quarterly Review- Evaluation and Goals</li> <li>• Board Training and self-development</li> </ul>	<ul style="list-style-type: none"> <li>– RAILS Annual Library Certification deadline March 31.</li> <li>– ILLINET Interlibrary Loan and Reciprocal Borrowing Statistical Survey.</li> <li>– Capital planning budget finalized</li> <li>– Board Training and self-development</li> </ul>	<ul style="list-style-type: none"> <li>– Freedom of Information Day</li> </ul>
<b>APRIL 2025 - COMMITTEE OF THE WHOLE APRIL 1/ REGULAR MEETING APRIL 15</b>		
<ul style="list-style-type: none"> <li>• CW Initial presentation of budget draft</li> <li>• File Statement of Economic Interest. (Last day April 30)</li> <li>• <b>Board</b> Quarterly Review- Self-Evaluation and Goals</li> <li>• 2023-2025 WNPL Strategic Plan update</li> <li>• PLA 2025 Conference</li> </ul>	<ul style="list-style-type: none"> <li>– Budget submitted by departments</li> <li>– File Statement of Economic Interest (elected officials, head librarians and other department heads of a unit of local government. (Last day April 30)</li> <li>– 2023-2025 WNPL Strategic Plan update</li> </ul>	<ul style="list-style-type: none"> <li>– National Library Week</li> <li>– Spring programs begins</li> </ul>
<b>MAY 2025 - COMMITTEE OF THE WHOLE MAY 6/ REGULAR MEETING MAY 20</b>		
<ul style="list-style-type: none"> <li>• CW Review of latest budget daft and discussion</li> <li>• Tentative transfer of funds from Expendable Trust to Endowment Fund</li> </ul>	<ul style="list-style-type: none"> <li>– Renewal for medical, general liability and worker’s compensation insurance</li> <li>– Staff Development Day: Emergency Drills</li> </ul>	<ul style="list-style-type: none"> <li>– <b>Library Closed:</b>  Mother’s Day, Sunday, May 12  Staff Development Day,  Tuesday, May 14, 9 am – 1 pm  Memorial Day, Monday, May 27</li> </ul>

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
<b>JUNE 2025- COMMITTEE OF THE WHOLE JUNE 3/ REGULAR MEETING JUNE 17</b>		
<ul style="list-style-type: none"> <li>• CW Finalize FY25-26 Budget</li> <li>• Approval of FY25-26 Budget at Regular meeting</li> <li>• Ordinance Regular Meeting Schedule for FY25-26</li> <li>• Ordinance to Transfer to the Special Reserve Fund</li> <li>• Semi-annual review of closed session minutes: First half year review</li> <li>• ALA Annual Conference</li> </ul>	<p><b>Fiscal Year 2024/2025 Ends</b></p> <ul style="list-style-type: none"> <li>– End of Fiscal Year Annual Fund Appeal</li> <li>– Ordinance Regular Meeting Schedule for FY25-26</li> <li>– Ordinance to Transfer to the Special Reserve Fund</li> <li>– File Board roster with the Illinois Secretary of State and Lake County Clerk before July 1.</li> <li>– ALA Annual Conference</li> </ul>	<ul style="list-style-type: none"> <li>– Summer Reading Begins</li> <li>– <b>Library Closed:</b> <i>Father's Day</i></li> </ul>
<b>JULY 2025 – COMMITTEE OF THE WHOLE / REGULAR MEETING TBD</b>		
<ul style="list-style-type: none"> <li>• Ordinance - Building &amp; Maintenance Tax</li> <li>• Ordinance - Annual Review of Non-Resident Card Program</li> <li>• Ordinance -Tentative Budget &amp; Appropriations</li> <li>• Annual Audit of Secretary's Meetings Minutes FY24-25</li> <li>• Approval of Semi-annual review of closed session minutes. First half year review.</li> <li>• Board Quarterly Review: Self-Evaluation and Goals</li> <li>• Executive Director Quarterly Review- Evaluation and Goals</li> </ul>	<p><b>NEW FISCAL YEAR 2025-2026 BEGINS</b></p> <ul style="list-style-type: none"> <li>– Ordinance - Building, Sites &amp; Maintenance</li> <li>– Ordinance -Tentative Budget &amp; Appropriations</li> <li>– Ordinance - Annual Review of non-resident card participation</li> <li>– Begin work on Illinois Public Libraries Annual Report (IPLAR)</li> <li>– Annual Audit of Secretary's Meeting minutes FY24-25</li> <li>– Total Compensation Packages for employees earning over \$75,000</li> </ul>	<ul style="list-style-type: none"> <li>– <b>Library Closed:</b> <i>Independence Day, July 4</i></li> </ul>
<b>AUGUST 2025 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD</b>		
<ul style="list-style-type: none"> <li>• Approval of 2025 Illinois Public Library Annual Report (IPLAR)</li> </ul>	<ul style="list-style-type: none"> <li>– File 2025 Illinois Public Libraries Annual Report (IPLAR). Deadline on or before September 1</li> <li>– Begin work on Annual Audit Report</li> <li>– 2023-2025 WNPL Strategic Plan update</li> </ul>	<ul style="list-style-type: none"> <li>– Summer Reading Ends</li> <li>– Gurnee Days</li> <li>– Friends of the Library Meeting</li> </ul>

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
<b>SEPTEMBER 2025- COMMITTEE OF THE WHOLE / REGULAR MEETING TBD</b>		
<ul style="list-style-type: none"> <li>• Public Hearing - Annual Budget and Appropriation</li> <li>• Ordinance – Annual Budget &amp; Appropriation</li> <li>• Resolution – Proclamation Friends of the Library Week October</li> </ul>	<ul style="list-style-type: none"> <li>– Public Hearing – Annual Budget and Appropriation</li> <li>– Ordinance – Annual Budget &amp; Appropriation</li> <li>– Resolution – Proclamation FOL Week</li> <li>– Transfer unexpended funds from prior FY to Special Reserve Fund</li> </ul>	<ul style="list-style-type: none"> <li>– Fall programs begin</li> <li>– Library Card Sign-Up Month</li> <li>– Banned Books Week</li> <li>– <b>Library Closed:</b> <i>Labor Day</i></li> </ul>
<b>OCTOBER 2025 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD</b>		
<ul style="list-style-type: none"> <li>• Resolution – Determine Estimate of Funds Needed</li> <li>• Complete and present Annual Audit to the Board</li> <li>• <b>Board</b> Quarterly Review: Self-Evaluation and Goals</li> <li>• 2023-2025 WNPL Strategic Plan update</li> <li>• Work on Per Capita &amp; Equalization Aid Grant Application requirements</li> <li>• Executive Director Quarterly Review- Evaluation and Goals</li> <li>• ILA Annual Conference. Trustee day.</li> </ul>	<ul style="list-style-type: none"> <li>– Complete and present Annual Audit to the Board</li> <li>– Resolution – Determine Estimate of Funds Needed</li> <li>– Annual Appeal Letters</li> <li>– Begin work on Per Capita &amp; Equalization Aid Grant Application. January 2026</li> <li>– Begin work on holiday cards</li> <li>– Receive audited annual financial statement</li> <li>– Annual performance evaluations started</li> <li>– ILA Annual Conference</li> </ul>	<ul style="list-style-type: none"> <li>– National Friends of Libraries Week</li> <li>– Friends of the Library Meeting TBD</li> </ul>
<b>NOVEMBER 2025 – COMMITTEE OF THE WHOLE / REGULAR MEETING TBD</b>		
<ul style="list-style-type: none"> <li>• Truth in Taxation Law (formerly TITA) – No Public Hearing this year</li> <li>• Levy Ordinance</li> <li>• Staff Year End Bonuses</li> <li>• Treasurer to prepare sworn report of Receipts and Disbursements</li> <li>• 2023-2025 Strategic Planning update</li> <li>• Treasurer- to file a sworn, detailed, and itemized statement of all receipts and expenditures for the preceding FY</li> <li>• Executive Director's Annual Performance Evaluation review</li> </ul>	<ul style="list-style-type: none"> <li>– Approval of Levy Ordinance</li> <li>– File Audit Report and annual Financial Report with Comptroller and County Clerk.</li> <li>– Publish treasurer's report of annual receipts and disbursements</li> <li>– Work on holiday e-cards</li> <li>– Mail annual appeal letter.</li> <li>– Post Continuing Disclosure Information (Bonds)</li> <li>– Annual performance evaluations of managers and administrative staff</li> <li>– Staff Development Day, Thursday, November 21.</li> <li>– 2023-2025 WNPL Strategic Plan update</li> </ul>	<ul style="list-style-type: none"> <li>– Inside Angle: Winter Issue</li> <li>– Book Sale TBD</li> <li>– <b>LIBRARY CLOSED:</b> <i>Staff Development Day</i> <i>Thanksgiving Day</i></li> </ul>



# Board packet November 19, 2024: WNPL website update

Friday, November 15, 2024 11:23 AM

Good morning,

After a thorough examination of our options for a new website and a detailed vetting of our best options, we have decided to go with [Weblinx](#) as our vendor partner to create a new WNPL website. While more expensive than the runner-up (CyberOptik), Weblinx offers the following advantages:

- Commitment to accessibility. They understand a fully accessible website is an absolute need for us. Our testing of their library clients' websites verified this, as all passed the accessibility testing.
- Unlike CyberOptik, they will not be basing our new website on a template. This will be a fully custom-built website for us.
- Weblinx was very responsive to us during our evaluation process compared to CyberOptik. In my experience, if the sales team isn't responsive, it is an indicator that the project team won't be very responsive either.

Before entering this agreement, I was able to negotiate a savings of \$3,600 that allows us to be slightly under budget for this project. The total cost of the project will be \$18,000 (we budgeted \$20,000). Our goal is to have a new website launched no later than June of 2025.

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](mailto:rlivergood@wnpl.info)

# Board packet November 19, 2024: WNPL Strategic Marketing Plan

Friday, November 15, 2024 12:07 PM

Good morning,

In September, the Board reviewed the initial draft of the WNPL Strategic Marketing Plan. The WNPL Marketing Committee has identified actionable strategies to achieve strategic initiatives. Attached is the updated and revised marketing plan.

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](mailto:rlivergood@wnpl.info)

## **Warren-Newport Public Library: Marketing Strategic Plan 2024 - 2025**

### **Empowering Our Community Through Increased Awareness and Engagement**

The Warren-Newport Public Library (WNPL) is a vibrant hub for our diverse community, offering a wealth of programs and services. We are committed to enriching, empowering, and enlightening all residents.

### **Understanding Our Community**

Our communities have transformed significantly in the past five decades. We have a growing Hispanic population, with Spanish becoming the second-most spoken language in our schools. Income levels have shifted, with over half of our patrons coming from households with an annual income under \$124,999. The pandemic has also impacted usage patterns, highlighting the need to adapt and connect more effectively.

### **Building on Strengths, Seizing Opportunities**

Our strengths include talented staff, a strong online presence, engaging programs, and dedicated volunteers. We have opportunities to enhance the user experience on our website, build strong partnerships, and expand outreach to underserved communities, like the Hispanic population and low-income residents.

### **A Two-Pronged Approach for Inclusive Impact**

WNPL is committed to serving all residents, recognizing their diverse needs. We will employ a two-pronged approach:

- **Universal Appeal:** We create a welcoming and valuable library experience for everyone, regardless of age, background, or interests. This foundation is built through core services, collections, and programs that cater to a broad audience.
- **Targeted Outreach:** Data analysis allows us to segment our population by demographics, interests, and usage patterns. This enables us to develop targeted messaging and outreach programs that resonate with specific groups, such as:
  - Culturally relevant materials and programs for the Hispanic community
  - Workshops and events tailored to specific needs (e.g., job seekers, students, seniors)
  - Utilizing preferred communication channels (e.g., social media platforms, newsletter mailing, and email marketing) to reach different segments

By combining a universal appeal with targeted outreach, we will create a comprehensive marketing plan that effectively reaches and engages our diverse communities. This ensures our services are accessible, relevant, and impactful for all residents.

## **Strategic Initiatives**

These initiatives will guide our marketing efforts:

### **Enhance Online User Experience and Digital Access**

#### Website Redesign

Timeline:

- Phase 1: Planning and Preparation: January - March 2025
- Phase 2: Design and Development: April - September 2025
- Phase 3: Testing and Launch: October - November 2025
- Phase 4: Post-Launch Evaluation and Optimization: December 2025 onward

A cross-functional task force will oversee the redesign process to ensure a user-centric and efficient website.

#### Patron Point and Verify

##### Digital Library Card Sign-Up

Implement Patron Point Verify to streamline the online library card registration process and provide immediate access to digital resources.

- Launch: November 2024
- Marketing Campaign: Q1 2025 onward

#### Email Marketing

Implement Patron Point's advanced email marketing tool that leverages user segmentation and integrated ILS data to deliver personalized communications such as library programs, events, and recommended reads tailored to their interests and borrowing history.

- Launch: December 2024

### **Build Strong Community Partnerships**

- Objective: Expand library services and outreach through strategic collaborations with local organizations. Measure success by tracking increased library card sign-ups, program attendance, and community engagement metrics from partnered organizations.
- Target Audience: Local businesses, schools, community organizations, and non-profits.
- Strategies:

- Participate in local business organizations and maintain existing partnerships with schools, park districts, and townships.
- Utilize rubric to evaluate and add new library partners.
- Seek sponsorships and co-branding opportunities with local businesses to increase library visibility and funding.

### **Expand Outreach to Underserved Communities**

- Objective: Increase library engagement and resource accessibility among Hispanic and low-income residents in Gurnee, Illinois.
- Target Audience: Hispanic population, low-income residents, and patrons with limited access to resources.
- Strategies:
  - Utilize bilingual staff expertise to create culturally relevant content, programs, and outreach initiatives.
  - Collaborate with local Hispanic organizations to promote library services and offer joint programs.
  - Expand Spanish-language programming with at least two programs per month geared towards native Spanish speakers.
  - Create marketing materials and social media content in Spanish to reach the Hispanic community more effectively.

### **Increase Library Program Participation**

- Objective: Boost attendance and engagement in library programs and events.
- Target Audience: General.
- Strategies:
  - Targeted marketing via social media, email, and print newsletters.
  - Program diversity offering various programs catering to different interests and age groups.
  - Utilize programming opportunities, one-on-one appointments, and table tent signs to gather patron feedback.

### **Conclusion**

By implementing these strategic initiatives, WNPL will significantly increase community awareness, engagement, and usage. We will continue to adapt and evolve to serve our diverse population effectively.

### **Data Sources**

- *Chicago Metropolitan Agency for Planning*, Data Reports, accessed March 13, 2024, <https://www.cmap.illinois.gov/>
- *Gale Analytics* report, Patron Measures/Community Insights, data gathered October 31, 2023
- *Illinois Report Card*, Individual School Report Cards, accessed March 14, 2024, <https://www.illinoisreportcard.com/>

- *U.S. Census, 2020 Newport Township, Lake County, Illinois Data Report*, accessed April 8, 2024,  
[https://data.census.gov/profile/Newport township, Lake County, Illinois?g=060XX00US1709752753](https://data.census.gov/profile/Newport%20township,%20Lake%20County,%20Illinois?g=060XX00US1709752753)
- *U.S. Census, 2020 Warren Township, Lake County, Illinois Data Report*, accessed April 8, 2024,  
[https://data.census.gov/profile/Warren township, Lake County, Illinois?g=060XX00US1709778877](https://data.census.gov/profile/Warren%20township,%20Lake%20County,%20Illinois?g=060XX00US1709778877)

DRAFT

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

George Kotsinis, President            Katherine Arnold  
Celeste Flores, Vice President       Wendy Hamilton  
Jo Beckwith, Secretary                Bonnie Sutton  
Andrea Farr Capizzi, Treasurer

**Regular Board Meeting  
Tuesday, October 15, 2024  
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: Arnold, Beckwith, Flores, Kotsinis, Hamilton and Sutton.  
Trustees absent: Farr Capizzi.

Also present: Executive Director Ryan Livergood, Recording Secretary Celia G. Ornelas and Smruti Savarkar.

**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  
October 1, 2024:
  - i. Finance. Report presented at the meeting.
  - ii. Building and Grounds
  - iii. Policy
  - iv. Summary, Personnel and General
- b. Approval of Monthly Financial Statements July 2024
- c. Approval of payrolls for August and September 2024
- d. Approval of bills payable for August 2024

- e. Patron Suggestions September 2024
- f. Approval of Board Policies:
  - i. 3013 Library Card
  - ii. 3023 Fines and Fees
  - iii. 3025 Interlibrary Loan
  - iv. 4005 Volunteer
  - v. Board Policies reflecting changes in the reorganization at WNPL:
    - 1. 3020 Circulation
    - 2. 3050 Meeting Rooms
    - 3. 3055 Display and Literature Distribution
    - 4. 4025 Community and Media Relations
- g. Approval of Personnel Policy 317 Life Insurance

Trustee Arnold moved and Trustee Sutton seconded that the Consent Agenda be approved as presented.

The motion carried on a voice vote.

Absent: Farr Capizzi

### **President's Report**

President Kotsinis presented a written report in the packet.

### **Reports of Other Trustees**

Vice President Flores attended the Somos, a Lake County event to help the Latino community connect to organizations and services that they provide. She also went to the 2024 ILA Annual Conference and attended *Everything Old Is New Again: Real Talk About Public Library Building Renovations* workshop. She gave oral information. She said she had a good experience.

### **Executive Director's Report October 2024**

Executive Director Livergood presented a written report in the packet.

### **Old Business**

- a. Facility Improvement Plan Overview and Next Steps.

Executive Director Livergood presented a written report in the packet. Trustee Arnold moved and Secretary Beckwith seconded that the facility improvement plan agreement from Engberg Anderson Inc. for the amount of \$39,220, be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Hamilton, Beckwith, Flores, Arnold, Sutton, Kotsinis

Absent: Farr Capizzi



Trustee Sutton moved and Trustee Hamilton seconded that the Board approve the ThirdWay, Inc. Library Master Plan Consulting contract for the amount of \$8,500, as presented.

The motion carried on a roll call vote as follows:

Ayes: Hamilton, Beckwith, Flores, Arnold, Sutton, Kotsinis

Absent: Farr Capizzi

b. Book Mobile update

Executive Director Livergood gave an oral update.

**New Business**

a. Secretary's Report. Approval of Minutes of Public Hearing for Budget and Appropriation FY24-25 and Regular Meeting September 17, 2024

Secretary Beckwith moved and President Kotsinis seconded that the Board approve the Minutes of Public Hearing for Budget and Appropriation FY24-25 and Regular Meeting September 17, 2024, as presented.

The motion carried on a roll call vote as follows:

Ayes: Hamilton, Beckwith, Flores, Kotsinis

Abstain: Sutton, Arnold

Absent: Farr Capizzi

b. Secretary's Report: Approval of Minutes of Special Meeting October 8, 2024

Trustee Arnold moved and Trustee Hamilton seconded that the Board approve the Minutes of Special Meeting October 8, 2024, as presented.

The motion carried on a roll call vote as follows:

Ayes: Beckwith, Hamilton, Sutton, Arnold, Kotsinis

Abstain: Flores

Absent: Farr Capizzi

c. Approval of Monthly Financial Statements for August 2024

Secretary Beckwith moved and Vice President Flores seconded that the Monthly Financial Statements for August 2024 be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Flores, Beckwith, Sutton, Hamilton, Arnold, Kotsinis

Absent: Farr Capizzi

d. Resolution 2024/2025-2 To Determine the Estimate of Fund Needed for FY 2024-2025

Trustee Sutton moved and Trustee Hamilton seconded that Resolution 2024/2025-2 To Determine the Estimate of Funds Needed for FY 2024-2025 be approved as presented.

The motion carried on a roll call vote as follows:

Ayes: Beckwith, Hamilton, Flores, Arnold, Sutton, Kotsinis

Absent: Farr Capizzi

- e. Other potentially actionable items: Agenda items for November 2024 Regular Meeting.
  - ii. Monthly Financial Statements for September 2024
  - iii. Levy Ordinance
  - iv. Treasurer’s Report of Annual Receipts and Disbursements
  - v. Audit Report FY 2023-2024
  - vi. Executive Director’s Annual Performance Evaluation review
  - vii. Board Policies:
    - 1. 3045 The Vault
    - 2. 3065 Technology Use by the Public
  - viii. Personnel Policies:
    - 1. 319 Disability Benefits Plans
    - 2. 601 Leaves of Absence
    - 3. 603 Personal Leave
    - 4. 605 Military Leave

**Public Forum.** None.

**Announcements**

- a. By the Chair:
  - i. Upcoming calendar
    - 1. Library After Dark, October 19, 2024, 6:00 p.m.
    - 2. National Friends of the Library Week, October 20 – 26, 2024.
    - 3. Friends of the Library Meeting, Thursday, October 24, 2024, 1:00 p.m.
    - 4. Friends of the Library Book Sale, Saturday, November 2, 2024, 10:00 a.m. – 3:00 p.m.
    - 5. Workshop ribbon cutting ceremony for the -event, November 6, 2024, 1:00 p.m.
    - 6. Filing Trustee Candidate Petitions for the Consolidated Election April 1, 2025, at WNPL Administration Office from, Tuesday, November 12 – Friday, November 15, 2024, 10:00 a.m. – 4:30 p.m., and last day Monday, November 18, 2024, 10:00 a.m. – 5:00 p.m.
    - 7. Committee of the Whole, Tuesday November 12, 2024, 7:00 p.m.
    - 8. Regular Meeting: Tuesday, November 19, 2024, 7:00 p.m.
    - 9. Library Legislative Breakfast, Wednesday, December 4, 2024, Northbrook, Illinois.

b. By other Trustees or Director  
Rebekah Raleigh, Director of Public Services, attended the 2024 ILA Annual Conference. She was pleased to learn about the building’s inclusivity and eager to discuss it with David Vinjamuri.

**Adjournment**

Vice President Flores moved and Trustee Arnold seconded that the meeting be adjourned.

The motion carried on a voice vote.

Absent: Farr Capizzi

President Kotsinis adjourned the meeting at 7:26 p.m.

\_\_\_\_\_  
Jo Beckwith, Secretary

Approved: \_\_\_\_\_

\_\_\_\_\_  
Celia G. Ornelas, Recording Secretary

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

Committee Work:

Finance

Buildings & Grounds

Policy

Date:

11-12-24

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

- o September 2024, financial statements were discussed.  
Staff will determine why additional taxes have been received,  
September's financial statements are recommended for Board approval.
- o Fiscal year end June 2024 audited financial statements will be presented at the November

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

Approval of September 2024 financial statements.

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

Approval of FYE JULY 2024 audited financial statements.

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

October 2024 financial statements

Submitted by/date:

ANDREA FARR Capizzi  
TREASURER  
November 12, 2024

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

**Committee Work:** Buildings & Grounds

**Date:** November 12 2024

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

1. Facilities Improvement Plan (UPDATE)
2. Ryan reported that the architect for this plan was ill and had to cancel their “kick off “meeting. They will reschedule for some time in December.
3. Bookmobile (UPDATE)
4. We have had no offers yet to purchase the Bookmobile. It was listed for sale approximately 6 weeks ago, with a price of \$59,900. Ryan will send the Board the link to review the “For Sale” listing.

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

None at this time.

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

Ryan will send the link for the sale of the Bookmobile to the Board.

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

Updates on the sale of the Bookmobile, and the possible rescheduled meeting with the architect for the Facilities Improvement Plan.

**Submitted by/date:**

November 13, 2024  
Bonnie Sutton  
Building and Grounds Chair

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

**Committee Work: Policy**

**Date:** Tuesday, November 12, 2024

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

**3023**, Fines and Fees – minor edits reviewed, consensus

**3045**, The Vault – minor edits reviewed, agreed to revert to grade 6 – 12 wording (not specific ages), consensus

**3063**, Unattended Children – agreed to remove reference to bookmobile, consensus

**3065**, Technology Use by the Public – minor edits reviewed, consensus

**3062**, Security Cameras – creation of new policy. Multiple edits discussed, will push to December CW.

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

**3023**, Fines and Fees – consent agenda

**3045**, The Vault – consent agenda

**3063**, Unattended Children – consent agenda

**3065**, Technology Use by the Public – consent agenda

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

None

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

**3062**, Security Cameras

**Submitted by/date:**

Katherine Arnold, Policy Chair  
November 13, 2024

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

**Date, and Location:** November 12, 2024, McCullough Board Room

**Members Attending:** Jo Beckwith, George Kotsinis, Celeste Flores, Andrea Farr Capizzi, Bonnie Sutton, Katherine Arnold, Ryan Livergood

**Members Absent:** Wendy Hamilton

**Also Attending:** Kathie Fifer, Rebekah Raleigh, and Kerry Eagar

**Overall Summary:**  
The meeting was called to order at 7:02 p.m.

Committee of the Whole included: Finance, Buildings and Grounds, Policy, Personnel, and General topics. Reports of each area follow. Trustee Beckwith moved, and Trustee Flores seconded to adjourn the meeting. The motion carried on a voice vote. Committee of the Whole adjourned at 7:52 p.m.

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

**319 Disability Benefits Plans**

The Board discussed the proposed changes to Policy 319- Disability Benefits Plans. Proposed changes are editorial in nature and do not impact the substance of the policy. - Consent

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

**Executive Director’s Annual Performance Evaluation timeline**

The Board discussed the proposed timeline for the annual performance evaluation. The plan is to complete the individual responses ahead of the next Board meeting and discuss the results during a closed session within the November regular meeting.

**New WNPL website update**

Ryan presented the Board with a status update on the website update. Contract negotiations are still ongoing.

**Board training and self-development (Ready, Set, Advocate Module Three, Part 1)**

Ryan led the Board through a review of the training content.

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

Approval of September Financial Statements

**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 15, 2024**

# Board packet November 19, 2024: Ordinance 2024/2025-5 Annual Levy Ordinance for FY 24-25

Friday, November 15, 2024 12:10 PM

Good morning,

Attached is the annual levy ordinance for FY 2024/2025. 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 3.4%. Our intention is to levy \$7,519,479 which will allow us to capture all funds available to us (i.e., 3.4% plus new growth. Remember, due to PTELL, we are capped at 3.4% 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](mailto:rlivergood@wnpl.info)



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

**ORDINANCE 2024/2025-5**

**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, 2024 and ending June 30, 2025**

**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, 2024, and ending June 30, 2025, which was passed on the 17<sup>th</sup> day of September 2024, and published in a newspaper of general circulation within this District on the 26<sup>th</sup> day of September 2024, 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:

<b>I. CORPORATE (GENERAL LIBRARY FUND) (Pursuant to 75 ILCS 16/35-5)</b>	
<b>PERSONNEL</b>	
Payroll	\$3,781,729
Employee benefits	\$375,000
<b>OPERATING EXPENSES</b>	
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	\$40,000
Public Service and Works	\$50,000
Electronic Services	\$28,000
Contingency	\$0
<b>LIBRARY MATERIALS</b>	
Printed Material	\$265,000
Audio-Visual	\$97,000
Electronic Databases	\$353,000
Shipping Costs – Materials	\$2,500
<b>CAPITAL PROJECTS, EQUIPMENT &amp; FURNITURE</b>	
	\$55,000
<b>BUILDING- DEBT SERVICE (BONDS)<sup>1</sup></b>	<b>\$650,250</b>
<b>TOTAL CORPORATE LEVY</b>	<b>\$6,689,479</b>

<sup>1</sup> See Courtesy Notes to County Clerk.

<b>II. BUILDING AND MAINTENANCE FUND (Pursuant to 75 ILCS 16/35-5) (Special Tax)</b>	
Program Expenses	\$0
Professional Fees	\$0
Library Supplies	\$15,000
Cleaning Services	\$0
Utilities	\$50,000
Staff Costs	\$0
Printing	\$0
Equipment Maintenance and Supplies	\$5,000
Public Service and Works	\$115,000
Electronic Services	\$0
Contingency	\$0
<b>TOTAL LEVY FOR BUILDING AND MAINTENANCE (Special Tax)</b>	<b>\$185,000</b>

<b>III. FICA FUND (Pursuant to 40 ILCS 5/21-101 et seq.)</b>	
F.I.C.A. Expense	\$260,000
<b>TOTAL LEVY FOR FICA (Special Tax)</b>	<b>\$260,000</b>

<b>IV. PUBLIC LIABILITY FUND (Special Tax) (Pursuant to 745 ILCS 10/9-101 et seq.)</b>	
Payroll	\$125,900
Liability Insurance	\$38,000
Worker's Compensation	\$12,000
State Unemployment	\$3,000
Errors & Omissions	\$2,000
Joint Self Insurance Pool	\$0
Treasurers Bonds	\$3,000
Notary E & O Bonds	\$0
Security Equipment and Supplies	\$1,000
Staff Costs	\$100
<b>TOTAL LEVY FOR PUBLIC LIABILITY</b>	<b>\$185,000</b>

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

<b>VI. IMRF FUND (Pursuant to 40 ILCS 5/7-101 et seq.)</b>	
Pension Expense	\$200,000
<b>TOTAL LEVY FOR IMRF (Special Tax)</b>	<b>\$200,000</b>

<b>VII. DEBT SERVICE (BONDS)<sup>2</sup></b>	<b>\$0</b>
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<sup>2</sup>See courtesy notes to County Clerk.

<b>SUMMARY OF LEVY BY FUNDS:</b>	<b>2024 LEVY</b>
I. CORPORATE	\$6,689,479
II. BUILDING AND MAINTENANCE	\$185,000
III. FICA	\$260,000
IV. PUBLIC LIABILITY	\$185,000
V. AUDIT	\$0
VI. IMRF	\$200,000
VII. DEBT SERVICE (BONDS)	\$0
<b>GRAND TOTAL</b>	<b>\$7,519,479</b>

The aggregate sum of \$7,519,479 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, 2024, and ending June 30, 2025, 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 2024.

**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 19<sup>th</sup> day of November 2024 by a vote as follows:

**AYES:**

**NAYS:**

**ABSENT OR ABSTAIN:**

**EFFECTIVE DATE:** November 19, 2024

**DATE OF POSTING:** November 20, 2024

**ATTEST:**

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

\_\_\_\_\_  
Jo Beckwith, 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.