

ORDINANCE 26-2

AN ORDINANCE LEVYING TAXES FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, FOR THE OSWEGO PUBLIC LIBRARY DISTRICT, KANE, KENDALL, AND WILL COUNTIES, ILLINOIS.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE OSWEGO PUBLIC LIBRARY DISTRICT:

SECTION 1: That a tax for the following sums of money, or as much thereof as may be authorized by law, to defray all expenses and liabilities of the Oswego Public Library District be and the same is hereby levied for the purposes specified against all taxable property in the Oswego Public Library District for the fiscal year commencing on the 1st day of July, 2025, and ending on the 30th day of June, 2026:

| 1. GENERAL | | Appropriated | Levied |
|------------------------------|-----------|--------------|-----------|
| A. Salaries | | 3,750,000 | 3,100,000 |
| Professional | 2,750,000 | | |
| Clerical | 1,000,000 | | |
| B. Contractual Services | | 80,000 | 60,000 |
| Legal Services, non-retainer | 50,000 | | |
| Payroll Expenses | 30,000 | | |
| C. Operating Expenses | | 260,000 | 200,000 |
| Office/processing supplies | 70,000 | | |
| Furniture/furnishings | 150,000 | | |
| Postage and shipping | 6,000 | | |
| Printing, legal | 6,000 | | |
| Copier | 28,000 | | |

| | | | |
|--|---------|-----------|---------|
| Personnel development: | | 45,000 | 35,000 |
| D. Staff Development & Training | 40,000 | | |
| Trustee Development & Training | 5,000 | | |
| Library media: | | 940,000 | 800,000 |
| E. Books | 400,000 | | |
| Audiovisual | 60,000 | | |
| Periodicals | 30,000 | | |
| Databases | 180,000 | | |
| eMaterials | 270,000 | | |
| F. Automation | | 650,000 | 500,000 |
| Computer equipment | 250,000 | | |
| Automation maintenance | 400,000 | | |
| G. Insurance: | | 700,000 | 500,000 |
| Health | 500,000 | | |
| Liability | 200,000 | | |
| H. Building | | 1,120,000 | 800,000 |
| Custodial/ Property Maintenance | 800,000 | | |
| Utilites | 320,000 | | |
| I. Miscellaneous | | 200,000 | 200,000 |
| J. Public Information/ Community Partners | | 200,000 | 200,000 |
| K. Programming | | 50,000 | 50,000 |
| L. Social Security Contributions | | 450,000 | 0 |
| M. Illinois Municipal Retirement Fund | | 450,000 | 0 |
| N. Annual Audit Expense Fund | | 30,000 | 0 |
| TOTAL GENERAL | | 8,925,000 | |

| | Appropriated | Levied |
|--|--------------|-----------|
| Levied for the foregoing general expense from the General Public Library Tax | | 6,445,000 |
| Appropriated for the foregoing expense of the General Fund from sources other than a current tax levy | (2,480,000) | |
| 2. SPECIAL RESERVE FUND | 5,000,000 | |
| Appropriated for the foregoing expense of the Special Reserve Fund from sources other than a current tax levy | (5,000,000) | |
| Levied for the foregoing expense of Special Reserve Fund | | 0 |
| 3. WORKING CASH FUND (pursuant to ILCS 16-35-35) | 180,000 | |
| Appropriated for the foregoing expense of Working Cash Fund from sources other than a current tax levy | (180,000) | |
| Levied for the foregoing expense of the Working Cash Fund from a SPECIAL TAX in addition to all other taxes levied by the District | | 0 |

| | Appropriated | Levied |
|---|--------------|---------|
| 4. SOCIAL SECURITY CONTRIBUTIONS | 300,000 | |
| Appropriated for the foregoing expense of Social Security Fund from sources other than a current tax levy | - | |
| Levied for the foregoing expense of Social Security Contributions from a SPECIAL TAX in addition to all other taxes levied by the District | | 300,000 |
| 5. ILLINOIS MUNICIPAL RETIREMENT FUND | 250,000 | |
| Appropriated for the foregoing expense of Illinois Municipal Retirement Fund from sources other than a current tax levy | (240,000) | |
| Levied for the foregoing expense of Illinois Municipal Retirement Fund from a SPECIAL TAX in addition to all other taxes levied by the District | | 10,000 |
| 6. BOND FUND (bond debt retirement) | 863,200 | 863,200 |
| <u>2021 Refunding Bonds, Series 2021A</u> (pursuant to Ordinance 22-3 adopted Oct. 27, 2021, and filed with the County Clerks in Nov./Dec., 2021) | 863,200 | |

*Courtesy Note to County Clerks

The levy amounts for bond debt retirement are intended to be consistent with documents filed in 2021 in connection with the following bond issue.

- General Obligation Refunding Bonds Series 2021A which is a refunding of
- a. General Obligation Refunding Bonds, Series 2012A (refund of 2006 bonds);
 - b. General Obligation Refunding Bonds, Series 2014A (refund of 2007 bonds).

To the extent of any conflict between the bond debt retirement amounts in this Ordinance and Refunding Bond documents filed in 2021, the Refunding Bond documents control.

SUMMARY:

| | | |
|---|-------------|------------------|
| Total Appropriation | 15,518,200 | |
| Appropriated from sources other than taxation | (7,900,000) | |
| Levied as the General Public Library Tax | | 6,445,000 |
| Levied as Special Taxes | | 1,173,200 |
| TOTAL LEVY | | 7,618,200 |

SECTION 2: This ordinance shall be in full force and effect from and after its passage and approval as required by law.

ADOPTED on this 22nd day of October 2025.

AYES: _____

NAYS: _____

ABSENT: _____

Attest:

James Connon, Secretary
Board of Trustees

Terry Tamblyn, President
Board of Trustees