

**ORDINANCE No. 2025-11-2**  
**ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES**  
**OF THE GAIL BORDEN PUBLIC LIBRARY DISTRICT,**  
**KANE AND COOK COUNTIES, ILLINOIS**  
**FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**  
**AND ENDING JUNE 30, 2026**

BE IT ORDAINED by the Board of Trustees of the Gail Borden Public Library District, Kane and Cook Counties, Illinois, as follows:

Section 1: That pursuant to authority vested in it by law, including the Illinois Public Library District Act of 1991, the Board of Trustees of the GAIL BORDEN PUBLIC LIBRARY DISTRICT, Kane and Cook Counties, Illinois, does hereby find, declare and ordain that the total amount of appropriations required to be assessed, levied and collected from the tax levy for the current fiscal year, in order to meet and defray all the necessary expenses and liabilities of said Public Library District, including the General Corporate Fund, the Illinois Municipal Retirement Fund, the Social Security Fund, the Audit Fund, the Liability Insurance and Risk Management Fund, and the Building, Equipment and Maintenance Fund is TWENTY TWO MILLION DOLLARS (\$22,000,000).

Section 2: That the sum of TWENTY-TWO MILLION DOLLARS (\$22,000,000) (1) be and the same is assessed and levied from and against all taxable property within the limits of said GAIL BORDEN PUBLIC LIBRARY DISTRICT as the same is assessed and equalized for state and county purposes for the current year 2025, and are to be applied in liquidation of TWENTY SIX MILLION FOUR HUNDRED EIGHTY THOUSAND SIX HUNDRED (\$26,480,600) of appropriations heretofore made by Ordinance adopted by the Board of Trustees of the GAIL BORDEN PUBLIC LIBRARY DISTRICT at a meeting thereof convened and held on September 9, 2025, and duly published as provided by law, and known as Ordinance 2025-9-1 which ordinance is hereby incorporated by reference;

and (2) be and the same is hereby assessed and levied upon all the taxable property in said public library district for the current fiscal year; and that TWENTY-TWO MILLION DOLLARS (\$22,000,000) is to be collected from said tax levy for the current fiscal year, the total of which has been ascertained as afore stated, and being as follows, to wit:

### GENERAL CORPORATE FUND

1. Personnel Services	13,523,000
2. Contractual Services	3,331,800
3. Supplies	374,400
4. Materials	1,643,900
5. Capital Improvements/Acquisitions/Equipment	3,588,900
6. Loan Expenditure	150,000
7. HUD Grant Expenditure	<u>200,000</u>
General Corporate Fund Total	\$ 22,812,000

Total General Corporate Fund Appropriations	\$ 22,812,000
Less Amount from Other Sources	- 4,122,000
Amount to be Raised from Real Estate Taxes	\$ 18,690,000

The aforesaid amount of \$18,690,000 hereby is levied as the General Corporate Fund. The foregoing appropriations are appropriated for the General Corporate Fund for corporate purposes from the proceeds of the general public library property tax and may also be from proceeds of a special tax for the Working Cash Fund which may be transferred to the General Corporate Fund and which is in addition to all other library taxes as provided by law. Said general public library property tax appropriations, less estimated amounts receivable from other sources, are hereby levied from the proceeds of the tax for general corporate purposes as provided by law in the Public Library District Act of 1991, 75 ILCS 16/1-1 et seq. (formerly Ill. Rev. Stat., Chap. 81, Sec. 1001-1 et seq.), or as otherwise provided by law.

## ILLINOIS MUNICIPAL RETIREMENT FUND

Total Illinois Municipal Retirement Fund Appropriations	\$ 1,100,000
Less Amount from Other Sources	0
Amount to be Raised from Real Estate Taxes	\$1,100,000

The aforesaid amount of \$1,100,000 hereby is levied as the Illinois Municipal Retirement Fund. The foregoing appropriations are hereby appropriated from the proceeds of a special tax for the Illinois Municipal Retirement Fund and are for the purpose of paying the Library District's contribution to the Illinois Municipal Retirement Fund and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for Illinois Municipal Retirement Fund contribution purposes and are in addition to all other library district taxes as provided by law in said Public Library District Act of 1991, or in 40 ILCS 5/7-171 et seq. (formerly Ill. Rev. Stat., Chap. 108-1/2, Sec. 7-171), or as otherwise provided by law.

## SOCIAL SECURITY FUND

Total Social Security Fund Appropriations	\$ 920,000
Less Amount from Other Sources	-70,000
Amount to be Raised from Real Estate Taxes	\$ 850,000

The aforesaid amount of \$850,000 hereby is levied as the Social Security Fund. The foregoing appropriations are hereby appropriated from the proceeds of a special tax for the Social Security Fund and are for the purpose of paying the Library District's contribution to the Social Security Fund and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for Social Security Fund contribution purposes and are in addition to all other library district taxes as provided by law in said Public Library District Act of 1991, or in 40 ILCS 5/7-170 et seq. (formerly Ill. Rev. Stat., Chap. 108-1/2, Sec. 7-170), or as otherwise provided by law.

## AUDIT FUND

Total Audit Fund Appropriations	\$ 18,500
Less Amount from Other Sources	- 3,500
Amount to be Raised from Real Estate Taxes	\$ 15,000

The aforesaid amount of \$15,000 hereby is levied as the Audit Fund. The foregoing appropriations are hereby appropriated from the proceeds of a special tax for the Audit Fund and are for audit expense purposes and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for audit expense purposes and are in addition to all other library district taxes as provided by law in said Public Library District Act of 1991, or in 50 ILCS 310/9 (formerly Ill. Rev. Stat., Chap. 85, Sec. 709), or as otherwise provided by law.

## LIABILITY INSURANCE AND RISK MANAGEMENT FUND

Total Liability Insurance/Risk Management Fund Appropriations	\$ 443,300
Less Amount from Other Sources	- 73,300
Amount to be Raised from Real Estate Taxes	\$ 370,000

The aforesaid amount of \$370,000 hereby is levied as the Liability Insurance and Risk Management Fund. The foregoing appropriations are hereby appropriated from the proceeds of a special tax for the Liability Insurance and Risk Management Fund and are for the purpose of liability, property damage, compensation and risk management expense and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for liability, property damage, compensation and risk management expense purposes and are in addition to all other library district taxes as provided by law in said Public Library District Act of 1991, or in 745 ILCS 10/9-107 (formerly Ill. Rev. Stat., Chap. 85, Sec. 9-107), or as otherwise provided by law.

## BUILDING, EQUIPMENT AND MAINTENANCE FUND

Total Building, Equipment & Maintenance Fund Appropriations	\$1,186,800
Less Amount from Other Sources	- 211,800
Amount to be Raised from Real Estate Taxes	\$ 975,000

The aforesaid amount of \$975,000 hereby is levied as the Building, Equipment and Maintenance Fund. The foregoing appropriations are hereby appropriated from the proceeds of a special tax for the Building, Equipment and Maintenance Fund for the purposes of the purchase of sites and buildings, for the construction and equipment of buildings, for the rental of buildings required for library purposes and for maintenance, repairs and alterations of library buildings and equipment and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for the purposes of the purchase of sites and buildings, for the construction and equipment of buildings, for the rental of buildings required for library purposes and for maintenance, repairs and alterations of library buildings and equipment and are in addition to all other library district taxes as provided by law in said Public Library District Act of 1991, or as otherwise provided by law.

## SUMMARY BY FUND

GENERAL CORPORATE FUND LEVY	\$ 18,690,000
ILLINOIS MUNICIPAL RETIREMENT FUND LEVY	1,100,000
SOCIAL SECURITY FUND LEVY	850,000
AUDIT FUND LEVY	15,000
LIABILITY INSURANCE AND RISK MANAGEMENT FUND LEVY	370,000
BUILDING, EQUIPMENT AND MAINTENANCE FUND LEVY	<u>975,000</u>
TOTAL	\$ 22,000,000

Section 3: That the total amount of TWENTY TWO MILLION DOLLARS (\$22,000,000), ascertained as aforesaid, be and the same hereby is assessed, levied, extended, and collected on all property within the Public Library District in order to meet and defray all the necessary expenses and liabilities of the said Public Library District as required by statute or voted by the people in accordance with the law.

Section 4: All unexpended balances of any item or items of the General Corporate Fund levy made by this Ordinance may be expended in making up and insufficiency or deficit in any item or items in the same General Corporate Fund levy made by this Ordinance. To the extent permitted by law, all unexpended balances of any fund levy made by this Ordinance may be expended in making up any insufficiency or deficit in any other fund levy made by this Ordinance.

Section 5: All unexpended balances of any item or items of the proceeds received annually from annual public library taxes not in excess of statutory limits may be transferred to the Special Reserve Fund for the purposes for which that fund was created, or as otherwise provided by law.

Section 6: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerks of Kane and Cook Counties within the time specified by law and said County Clerks are hereby directed to cause the foregoing levy amounts to be assessed, extended and collected upon and against the taxable property within the territorial limits of the Gail Borden Public Library District, Kane and Cook Counties, Illinois, and in accordance with the laws and statutes of the State of Illinois.

Section 7: That this Ordinance shall take effect and be in full force and effect from and after its passage and approval as required by law.

ADOPTED AND APPROVED this 11th day of November 2025, pursuant to a roll call vote

as follows:

AYES: 7

NAYS: 0

ABSENT: 0

Approved this 11th day of November 2025.

/s/ Jean Bednar  
President, Board of Library Trustees of the  
Gail Borden Public Library District,  
Kane and Cook Counties, Illinois

ATTEST:

/s/ Tiffany Henderson  
Secretary, Board of Library Trustees  
Gail Borden Public Library District,  
Kane and Cook Counties, Illinois

## CERTIFICATION

The undersigned, Tiffany Henderson, hereby certifies that she is the Secretary of the Board of Library Trustees of the Gail Borden Public Library District, Kane and Cook Counties, Illinois, that she was duly elected, has qualified, and is now acting as such Secretary, that she is the keeper of the records and seal of said District, and that the document attached hereto is a true, complete, and correct copy of Ordinance No. 2025-11-2 entitled:

ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES  
OF THE GAIL BORDEN PUBLIC LIBRARY DISTRICT,  
KANE AND COOK COUNTIES, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025  
AND ENDING JUNE 30, 2026

Which Ordinance was duly passed by the Board of Library Trustees of said District on the 11th day of November 2025 and approved by the President of said District on the 11th day of November 2025, which Ordinance has been duly filed with the undersigned as Secretary of said District and is now in full force and effect.

IN WITNESS THEREOF, the undersigned has hereto set his hand and affixed the corporate seal of the Gail Borden Public Library District, Kane and Cook Counties, Illinois, this 11th day of November 2025.

/s/ Tiffany Henderson  
Secretary, The Board of Library Trustees of the  
Gail Borden Public Library District,  
Kane and Cook Counties, Illinois

(SEAL)

CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION  
IN ACCORDANCE WITH CHAPTER 35 SECTIONS 200/18-55  
THROUGH 200/18-100 ILLINOIS COMPILED STATUTES

I, Jean Bednar, hereby certify to the Kane County Clerk and the Cook County Clerk that GAIL BORDEN PUBLIC LIBRARY DISTRICT has complied with all provisions of Truth in Taxation, as amended, with respect to the adoption of the 2025 Tax Levy.

\_\_\_\_\_ The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year; therefore, the publication and hearing provisions of Truth in Taxation are inapplicable.

XXX The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year; therefore, the publication and hearing provisions of Truth in Taxation are applicable and have been met.

Said public hearing was held on the 11th of November 2025

/s/ Jean Bednar  
President, Board of Library Trustees of the  
Gail Borden Public Library District,  
Kane and Cook Counties, Illinois

11/11/2025  
Date

(SEAL)