

AGENDA / REGULAR MEETING
November 14, 2023
6:00 p.m. 2nd Floor Conference Room

- 1. REGULAR MEETING – CALL TO ORDER**
- 2. ROLL CALL**
- 3. ADJOURN TO TRUTH IN TAXATION ACT HEARING**
 - A. Call to Order
 - B. Roll Call
 - C. Truth in Taxation Act Hearing - Public Comment
 - D. Adjournment
- 4. ROLL CALL**
- 5. PUBLIC COMMENT (Policy No: 1.10)**

In accordance with the Illinois Open Meetings Act, the Ela Area Public Library Board of Trustees provides an opportunity for public comment at all board meetings. Please sign in by 6:00 p.m.
- 6. ADJUSTMENTS TO THE AGENDA**
- 7. NEW BUSINESS I**
 - A. Approve Ordinance 23-11-01 Levying Taxes for Library Purposes for FY 2024/2025 (Document + Action)
- 8. CONSENT AGENDA**
 - A. Approval of the Minutes of the Regular Meeting October 17, 2023 (Document)
- 9. APPROVAL OF ITEMS MOVED FROM CONSENT AGENDA**
- 10. TRUSTEE REPORTS/COMMENTS**
- 11. TREASURER’S REPORT**
 - A. October 2023 (Document)

Suggested Motion: I move to approve the October 2023 expenditures as authorized with the balance of the reports to be filed for audit.
- 12. CORRESPONDENCE AND COMMUNICATIONS**

13. EXECUTIVE DIRECTOR'S REPORT

- A. FY2023 Audit presentation (Lauterbach & Amen)
- B. October 2023 Librarians' Reports
- C. Action Plan FY2024
- D. ILA Reports
- E. Per Capita Grant

14. SPECIAL COMMITTEE & LIAISON REPORTS

- A. Decennial Committee (President)
- B. Executive Director Review (EDR) Liaison (President)
- C. Personnel Liaison (Vice-President)
- D. Finance Liaison (Treasurer)
- E. Building & Grounds Liaison (Trustee)
- F. Policy Liaison (Trustee)
- G. Bylaws Liaison (Trustee)
- H. RAILS Liaison (Trustee)
- I. Foundation Liaison (Trustee)

15. UNFINISHED BUSINESS

16. NEW BUSINESS II

- A. Accept FY2023 Audit as presented (Document + Action)
- B. Annual Report of Receipts and Disbursements (Document + Action)
- C. Employment Handbook Update for Paid Leave for All Workers Act (Document + Action)
- D. Approval of Trustee Expense Reports (Action)
- E. Building and Grounds Critical Issues (Action)

17. ADJOURN TO EXECUTIVE SESSION

- A. EXECUTIVE SESSION FOR THE DISCUSSION OF PERSONNEL MATTERS 5 ILCS 120/2(c)(1)
- B. EXECUTIVE SESSION FOR THE DISCUSSION OF PENDING, PROBABLE, OR IMMINENT LITIGATION AS ALLOWED BY 5 ILCS 120/2(c)(11)
- C. EXECUTIVE SESSION FOR THE DISCUSSION OF EXECUTIVE SESSION MINUTES AS ALLOWED BY 5 ILCS 120/2(c)(21)

18. ROLL CALL (If returning from Executive Session)

19. ADJOURNMENT

Tax Levy FAQs

The “Proposed Property Tax Increase” notice for the Ela Area Public Library District is in language specifically required by law. The required language can be confusing and easy to misunderstand.

During the levy process, taxing districts determine the total amount of revenues that they need to raise from property taxes, hold any required Truth-in-taxation hearings, and certify levies to the county clerk.

The tax levy is based on the total tax in the district. If new tax sources (i.e. new properties) have become available, a levy may be increased without an existing individual property owner seeing any increase in their tax.

What is a Levy & will my taxes increase?

The Levy is the amount of money a library district requests from the total property tax collected in our community. A levy increase does not necessarily mean your taxes are changing.

The 6.1195% figure in the notice relates to the *total* valuation of all properties in the District and does not mean an *individual* homeowner’s library tax will increase by that amount.

Due to numerous variables beyond the library’s control (e.g., changes in assessed value, new construction, and tax cap limitations), the amount of increase (or decrease) in an individual resident’s library tax has not been determined.

What is New Property?

New Property is property within the district boundaries that has been newly developed and initially assessed during the tax year. New property may cause a levy to increase from the previous year.

What about the “TAX CAP?”

It is important to remember that the State’s tax cap sets a 5% maximum increase on Library revenue derived from taxation on existing property. The Library’s revenue request (proposed levy) is more than 5% to take into account new properties and possible reassessment within the Library district during 2023 that were not on the tax rolls in 2022. The Library must levy this amount now to collect those funds when they become available.

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
ELA AREA PUBLIC LIBRARY DISTRICT**

I. A public hearing to approve a proposed property tax levy increase for the Ela Area Public Library District for 2023 will be held on Tuesday, November 14 at 6 p.m. at the Ela Area Public Library, 2nd Floor Conference Room.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Executive Director E. Christianson, (275 Mohawk Trail, Lake Zurich, IL 60047, 847-307-4831).

II. The corporate and special purpose property taxes extended or abated for 2022 were \$6,657,696.

The proposed corporate and special purpose property taxes to be levied for 2023 are \$7,065,117. This represents a 6.1195% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2022 were \$0.00.

The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$0.00. This represents a 0% increase over the previous year.

IV. The total property taxes extended or abated for 2022 were \$6,657,696.

The estimated total property taxes to be levied for 2023 are \$7,065,117. This represents a 6.1195% increase over the previous year.