

THE BOARD OF LIBRARY TRUSTEES OF
THE ELA AREA PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

ORDINANCE NO. 25-11-01

**AN ORDINANCE LEVYING TAXES FOR LIBRARY PURPOSES
FOR THE FISCAL YEAR 2026/2027 FOR THE ELA AREA PUBLIC LIBRARY DISTRICT,
LAKE COUNTY, ILLINOIS**

WHEREAS, on September 16, 2025, the Board of Library Trustees adopted the District's annual budget and appropriation ordinance (the "Budget Ordinance"), a certified copy of which was published once and is hereby incorporated by reference;

WHEREAS, the Board of Library Trustees verifies that the levy herein described is for not more than the total amount of the appropriation described in the Budget Ordinance;

WHEREAS, the Board of Library Trustees, not less than twenty (20) days preceding the date of this Ordinance, established an estimate of levy and ascertained that the proposed levy was 4.5533% greater than the preceding year's extension and therefore a public hearing in compliance with the Truth in Taxation Act was not necessary;

BE IT ORDAINED by the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois:

Section 1. That taxes in the amount of SEVEN MILLION, THREE HUNDRED SEVENTY EIGHT THOUSAND DOLLARS (\$7,714,000) be and hereby is levied upon all taxable property within the corporate limits of this District, said tax be levied to defray the expenses and liabilities of this District for the fiscal year beginning July 1, 2026 and ending June 30, 2027, for the specific objects and purposes indicated as follows:

2024 LIBRARY TAX LEVY

I. GENERAL FUND	\$7,159,000
II. ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 250,000
III. SOCIAL SECURITY FUND	\$ 305,000
TOTAL AGGREGATE LEVY	\$7,714,000

Section 2. Pursuant to Section 40-50 of the Public Library District Act, the library board may transfer to the special reserve fund the unexpended balances of the proceeds received annually from annual public library taxes not in excess of statutory limits if (i) the board has resolved to develop and adopt a capital plan or plans and (ii) the board provides in the annual appropriation ordinance for accumulation of those unexpended balances. The unexpended balance of any item or items levied in

and by this ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance.

Section 3. The Secretary of this board shall file, on or before the last Tuesday in December, a certified copy of this levy ordinance with the county clerk of each county affected by this levy; and the Secretary of this board shall also file, on or before the last Tuesday in December, certified copies of this ordinance and the budget and appropriation ordinance with the library or libraries operated by this District, and make said ordinances available for public inspection at all times.

Section 4. Upon filing said certified copy hereof with such county clerk, the rate percent shall be ascertained and the tax extended as provided by law against taxable property in this District, and the tax so levied and assessed shall be collected and enforced in the same manner and by the same officers as the general taxes in this district and county, and shall be paid over to the Treasurer of this board by the officers collecting the same.

Section 5. This ordinance is passed pursuant to statutory authority, including the Illinois Public Library District Act, the Illinois Municipal Budget Law, the Illinois Revenue Code, and other statutes thereunto appertaining.

Section 6. This ordinance shall be in full force and effect from and after its passage and approval in accordance with law.

PASSED by the Board of Library Trustees of the Ela Area Public Library District, Lake County, Illinois, on this 18th day of November, 2025, by a vote of:

AYES: 7
NAYS: 0
ABSTAIN: 0

APPROVED

Cathy McCauley
President, Board of Library Trustees
of the Ela Area Public Library District
Lake County, Illinois

ATTEST: _____

Betty Birner
Secretary, the Board of Library Trustees
of the Ela Area Public Library District
Lake County, Illinois

State of Illinois)
) SS
County of Lake)

CERTIFICATE

I, Betty Birner, do hereby certify that I am the duly qualified Secretary of the Board of Library Trustees of Ela Area Public Library District, Lake County, Illinois, and as such am the keeper of the records and files of the Board of Library Trustees of the said District.

I do further certify that attached hereto is a full, true and complete copy of a certain ordinance passed, approved and adopted by the Board of Library Trustees on this 18th day of November, 2025 captioned:

ORDINANCE NO. 25-11-01

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LAKE COUNTY, ILLINOIS**

I do further certify that the deliberations of the members of said Board of Library Trustees of Ela Area Public Library District on the adoption of said ordinance were taken openly; that said meeting was held at a specified time and place convenient to the public, that the vote on the adoption of said ordinance was taken openly; that notice of said meeting was duly given to all newspapers, radio or television stations and other news media requesting such notice; and that said meeting was called and held in strict accordance with the provisions of the Open Meetings Act, as amended, and that said Board of Library Trustees has complied with all of the applicable provisions of said Act and its procedural rules in the adoption of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Ela Area Public Library District this 18th day of the month of November in the year 2025.

Betty Birner
Secretary, Board of Library Trustees
Ela Area Public Library District
Lake County, State of Illinois

**TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE**

I, the undersigned, hereby certify that I am the presiding officer of Ela Area Public Library District, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth and Taxation Law."

This certificate applies to the levy passed in November 2025 for Fiscal Year 2026-2027 expenses.

Date: 11.18.2025

Presiding Officer: _____

Cathy McCauley
President, Board of Library Trustees of the Ela Area Public Library District
Lake County, Illinois