Agenda
Village of Glen Ellyn
Special Village Board Workshop
Monday, October 30, 2023
7:00 PM
Glen Ellyn Civic Center, Room 301

Meeting Procedures Statement

Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda at the meeting or online at www.glenellyn.org prior to the meeting. Any individual with a disability requiring a reasonable accommodation in order to participate in a meeting should contact The Village of Glen Ellyn ADA Coordinator, 630-469-5000, at least five (5) business days in advance of the next scheduled meeting. All matters on the Agenda may be discussed, amended, and acted upon.

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Audience Participation

1) Open:

Members of the public are welcome to speak to any item not specifically listed on tonight's agenda for up to (3) three minutes. For those items which are on tonight's agenda, the public will have the opportunity to comment at the time the item is discussed. In either case, please complete the Audience Participation form and turn it in to the Village Clerk. It is requested that, if possible, one spokesman for a group be appointed to present the views of the entire group. Speakers who are recognized are requested to step to a microphone and state their name, their topic and the group, if any, they are representing prior to addressing the Village Board. Individuals wishing to address the Board shall exercise proper decorum and respect for the proceedings and the business of the Village Board, and shall refrain from abusive demeanor and language. The practice of ceding time to other speakers shall be prohibited, except in the discretion of the presiding officer of the meeting. Public officials are not obligated to respond to questions.

E. 2023 Property Tax Estimate

1) 2023 Property Tax Estimate

F. 2024 Budget Discussion - General Fund

1) Public Works - Admin & Engineering
2) Public Works - Streets
3) Public Works - Forestry

G. 2024 Budget Discussion - Other Funds

1) Water & Sewer Fund
2) Parking Fund
3) Facilities Maintenance Reserve Fund
4) Motor Fuel Tax Fund

5) Equipment Services Fund

6) Capital Projects Fund

H. Reminders

1) Village Board Workshop, Monday, November 6, 2023 at 7 pm

2) Village Board/Glenbard Wastewater Authority Annual Meeting, Monday, November 13, 2023 at 6 pm

3) Village Board Meeting, Monday, November 13, 2023 at 7 pm

I. Adjourn

Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting 10/30/2023 7:00 PM
Department: Finance
Department Head: Patrick Brankin
Category: Presentation
Prepared By: Patrick Brankin

AGENDA ITEM (ID # 2023-1027)

DOC ID: 2023-1027

2023 Property Tax Estimate

Statement of the Issue:

The Village Board will review and consider the 2023 property tax levy during the 2024 budget process with adoption of the levy ordinance planned for November. The Truth in Taxation Law requires that the Village Board estimate the amount of property taxes to be levied at least 20 days prior to the adoption of the levy. If the estimated levy is greater than a 5% increase, the Village must publish notice and hold a public hearing. Historically, the Village has chosen to publish notice and hold a public hearing annually, including when the increase is below the 5% threshold.

Analysis:

The annual property tax ordinance adopted by the Village Board includes both the levy for the Village and the levy for the Glen Ellyn Public Library. The approval of the Library levy is an administrative function of the Village only. The Library levy was approved by the Glen Ellyn Public Library Board at their September 18, 2023 meeting.

Attached is a summary of the change from the 2022 levy to the 2023 proposed levy for both the Village and the Library. For many years now, the Village has held itself to the maximum of the "tax capped" levy that a non-home rule community would be limited to, even though the Village is a home rule community and is not bound by the "tax cap" laws. By holding itself to the "tax cap" laws, the Village is permitted to increase the levy for new growth and CPI. The CPI is set each year following the requirements in state statute and was 6.5% for 2022. The "tax cap" laws limit the levy increase to the lesser of CPI or 5%; therefore 5.0% is the increase allowed for the 2022 levy year. The Village is also permitted under the Property Tax Extension Limitation Law (PTELL) to levy for new growth within the Village in addition to the lesser of CPI or 5%. New growth for the Village in 2022 was 0.5% and will be used to estimate new growth for the 2023 levy.

The property tax levy proposed to be included in the truth in taxation notice includes a 5.5% increase in the Village levy, which is the amount permitted under the "tax cap" laws. Compared to the 2022 levy amounts prior to abatement, this 5.5% represents an increase of $217,115 in the General Fund and $236,260 in the Capital Projects Fund. This amount may be altered by the Village Board prior to the adoption of the levy ordinance. A public hearing and first reading of the 2023 levy ordinance is planned for the November 20 Village Board meeting with final adoption scheduled for the November 27 meeting.

Budget Impact:

The 2023 property tax levy will be included in the 2024 Village budget.

Contribution to Strategic Plan

Action Requested:

Provide feedback regarding the 2023 property tax levy estimate.

Attachments:

1. Levy Estimate
2. CPI Memo
3. CPI History

VILLAGE OF GLEN ELLYN

2023 PROPERTY TAX LEVY

(to be collected in FY2024)

	2022 Levy	2022 Taxes Extended	2022 Taxes Abated	2022 Taxes Ext & Abat	2023 Proposed Levy	2023 Proposed Abatements[2]	2023 Proposed Levy & Abatements	Change from Taxes Extended & Abated $ Inc/(Dec)	Change from Taxes Extended & Abated % Inc/(Dec)	Change from Original Levy $ Inc/(Dec)	Change from Original Levy % Inc/(Dec)
VILLAGE LEVY:											
Operating - General Fund	$ 3,986,068	$ 3,822,856	$ 163,395	$ 3,986,251	$ 4,203,366		$ 4,203,366	$ 217,115	5.4%	$ 217,298	5.5%
Operating - Capital Fund	4,337,707	4,337,915	-	4,337,915	4,574,175	-	4,574,175	$ 236,260	5.4%	236,468	5.5%
Total	**$ 8,323,775**	**$ 8,160,771**	**$ 163,395**	**$ 8,324,166**	**$ 8,777,541**	**$ -**	**$ 8,777,541**	**$ 453,375**	**5.4%**	**$ 453,766**	**5.5%**
LIBRARY LEVY:											
Operating	$ 4,930,645	$ 4,934,721	$ -	$ 4,934,721	$ 5,177,177	$ -	$ 5,177,177	$ 242,456	4.9%	$ 246,532	5.0%
Total	**$ 4,930,645**	**$ 4,934,721**	**$ -**	**$ 4,934,721**	**$ 5,177,177**	**$ -**	**$ 5,177,177**	**$ 242,456**	**4.9%**	**$ 246,532**	**5.0%**
TOTAL, VILLAGE AND LIBRARY											
Operating	$ 8,916,713	$ 8,757,577	$ 163,395	$ 8,920,972	$ 9,380,543	$ -	$ 9,380,543	$ 459,571	5.2%	$ 463,830	5.2%
Operating - Capital	4,337,707	4,337,915	-	4,337,915	4,574,175	-	4,574,175	236,260	5.4%	236,468	5.5%
Total Operating[1]	**$ 13,254,420**	**$ 13,095,492**	**$ 163,395**	**$ 13,258,887**	**$ 13,954,718**	**$ -**	**$ 13,954,718**	**$ 695,831**	**5.2%**	**$ 700,298**	**5.3%**
Aggregate Refunds-Village	$ 10,160	$ 11,348	$ -	$ 11,348	$ -	$ -	$ -	$ (11,348)		$ (10,160)	
Aggregate Refunds-Library	5,947	6,485	-	6,485	-	-	-	(6,485)		(5,947)	
Total	**$ 13,270,527**	**$ 13,113,325**	**$ 163,395**	**$ 13,276,720**	**$ 13,954,718**	**$ -**	**$ 13,954,718**	**$ 677,998**	**5.1%**	**$ 684,191**	**5.2%**

Debt Service Abatements[2]

		2023 Proposed Levy	2023 Proposed Abatements	2023 Proposed Levy & Abatements
2015 General Obligation Bonds	Capital Projects Fund	$ 817,094	$ (817,094)	$ -
2018 General Obligation Bonds	Capital Projects Fund	681,219	(681,219)	-
2020 General Obligation Bonds	Capital Projects Fund	609,223	(609,223)	-
2021A General Obligation Refunding Bonds	Village Links	301,900	(301,900)	-
2021B General Obligation Refunding Bonds	Capital Projects Fund	127,743	(127,743)	-
		$ 2,537,179	**$ (2,537,179)**	**$ -**
	Total Amount	**$ 16,491,897**	**$ (2,537,179)**	**$ 13,954,718**

1. Total operating increase is subject to required public hearing under the Truth in Taxation Act if percentage increase, excluding debt, is greater than 5.0% of taxes extended in prior year.
2. Abatement ordinances will be considered at a future meeting.

Note: There may be slight differences due to rounding

Illinois Department of Revenue
Property Tax Division
101 West Jefferson Street, MC 3-450
Springfield, Illinois 62702
Telephone: (217) 782-3016
Facsimile: (217) 782-9932

PTELL – CPI for 2023 Extensions - Property Taxes Payable 2024

TO: County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

FROM: Brad Kriener
Property Tax Division

DATE: 1/12/23

SUBJECT: CPI Change for 2023 Extensions (for property taxes payable in 2024) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2023 extensions (taxes payable in 2024) under PTELL is 5.0%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2023 extensions (taxes payable in 2024), the CPI to be used for computing the extension limitation and debt service extension base is 5.0%. The CPI is measured from December 2021 to December 2022. The U.S. City Average CPI for December 2021 was 278.802 and 296.797 for December 2022. The CPI change is calculated by subtracting the 2021 CPI from the 2022 CPI. The amount is then divided by the 2021 CPI which results in 6.5% CPI. (296.797 – 278.802)/278.802 = 6.5%. The Statute indicates the lesser of 5% or the actual percentage increase, in this case 5% is the lesser amount.

Information on PTELL may be accessed through the department's web site at www.tax.illinois.gov under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "General Information and Resources" heading.

If you have any questions concerning the change in the consumer price index (CPI), please contact me at (217) 782-3016.

Illinois Dept. of Revenue
History of CPI's Used for the PTELL
01/12/2023

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024

CPI History (R-01/23) Printed by the authority of the State of Illinois – web only, 1 copy