

ACTION ITEM

Date: November 18, 2019
To: Kari Cremascoli, Ph.D.,
Superintendent
From: Ellen Crispino
Business Manager/CSBO
Subject: Adoption of 2019 Levy

Proposed Action by the Board of Education

Move to approve the 2019 Levy and accompanying resolutions contained herein for requested amounts that can be summarized as follows:

Educational	\$42,811,652
Operations & Maintenance	9,571,707
Transportation	674,748
Working Cash	89,717
IMRF	362,607
Social Security	1,319,591
Life Safety	-
Tort Immunity	789,057
Special Education	330,832
Total Aggregate Levy:	\$55,949,911

Background:

The Truth in Taxation Act (Public Act 88-455) requires Boards of Education to determine the amount of money to be raised by property taxes not less than 20 days prior to the adoption of the aggregate tax levy. If the estimate of the aggregate tax levy (excluding Debt Service levy) exceeds 105% of the amount extended the previous year then, a public hearing must be held prior to the levy adoption. Based on the levy estimate recommended, the District is not required to publish a notice or hold a public hearing. In order to be transparent, however, the District has historically published a notice and held a public hearing regardless of the amount of the levy increase.

Based on the Truth in Taxation requirements, the following levy calendar was implemented:

October 21, 2019	School Finance Committee presentation of the 2019 levy material discussion & review.
October 28, 2019	Board of Education meeting. Approve 2019 Estimated Levy and Public Hearing Announcement.

November 7, 2019	Public Hearing published in a newspaper with general circulation within the school district no more than fourteen nor less than seven days prior to the public hearing.
November 18, 2019	Scheduled Board of Education meeting. Public hearing on proposed 2019 levy at 7:00 p.m. and adoption of 2019 levy.
December 31, 2019	Last day to file 2019 levy with the Cook County Clerk.

The Property Tax Extension Limitation Law (PTELL) was passed in 1995. The general effect of this Act is to limit the revenue growth from the property tax for school districts to the rate of inflation plus an allowance for new property. During 2018, the EAV of property within the District's taxing boundaries decreased to \$1,796,402,623. The 2019 tax levy for District 39 will be calculated against an EAV of \$1,796,402,623. (2018). However, when the County Clerk extends the taxes, the taxes will be against the actual 2019 EAV plus new property growth.

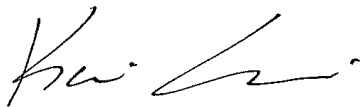
Last year, taxing districts were limited to a 2.1% increase in the levy (the change in the 2017 national Consumer Price Index for all consumers for all items), excluding the Debt Service levy and new property growth. The change in the 2018 national Consumer Price Index for all consumers for all items is 1.9%. Therefore, the County Clerk cannot extend the district's levy by more than a 1.9% increase over the prior year extension, exclusive of Debt Service and new property growth, which is estimated at \$37.9 million. This means that the District's portion of the average taxpayer's bill will increase by CPI of 1.9%.

The 2019 levy is based upon several variables including the Consumer Price Index (CPI), the value of new construction, the county multiplier, and the Limiting Rate calculation. The total requested levy is \$55,949,911 (Exhibit A). The Cook County Clerk determines the final levy extension amount.

All assumptions were based on the analysis of historical data, local trends and future projections.

Attachments

**Recommended for approval
by the Board of Education**



**Kari Cremascoli, Ph.D.,
Superintendent**

	Final Extension <u>2018</u>	Estimated Extension <u>2019</u>	% <u>Increase</u>
Educational Fund			
The greatest variety and the largest volume of transactions shall be recorded here because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs.	\$ 41,617,259	\$ 42,811,652	
Special Education: Calculated separately from the Educational Fund. Monies can be assigned to either the Educational or the Operations & Maintenance Fund.	317,963	330,832	
Tort Fund			
The Tort Fund is used to pay the cost of insurance, and expenses directly associated with claim services and risk management directly attributable to loss prevention, loss reduction, inspections and supervisory services, including appropriate salary amounts, directly relating to loss prevention and loss reduction. In addition, the fund provides for the purchase of claim services, to pay for judgments or settlements, or to otherwise pay the cost of risk management programs.	287,424	789,057	
Operations and Maintenance Fund			
All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings shall be charged to this fund. The salaries of custodial employees, utility costs, and custodial supplies and equipment shall be charged to this fund.	9,199,377	9,571,707	
Transportation Fund			
This fund pays for transporting pupils for any purposes and includes the costs of transportation, including contract services, the purchase of vehicles and insurance on buses.	648,501	674,748	
Illinois Municipal Retirement/Social Security Funds			
The purpose of these funds is for providing resources for the district's share of IMRF retirement benefits, social security and Medicare payments for covered employees.	1,616,762	1,682,198	
Capital Improvements Fund			
This fund includes actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.	-	-	
Working Cash Fund			
Cash available in this fund may be loaned to the Educational Fund; the Operations and Maintenance Fund; or the Transportation Fund in order that the use of tax anticipation warrants in these funds will be reduced or eliminated.	86,227	89,717	
Fire Prevention/Life Safety Fund			
This fund provides for capital improvements that include mandated repairs and life safety improvements.	-	-	
Total Capped Funds	\$ 53,773,513	\$ 55,949,911	
Requested increase over prior year's extension - due to CPI			1.90%
Requested increase over prior year's extension - due to New Property Growth			2.15%
Debt Service Fund			
Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. Taxes are levied by the county to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in this fund.	1,572,400	1,533,737	
Total	\$ 55,345,913	\$ 57,483,648	

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division
217/785-8779

Original: X
Amended:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Wilmette Public Schools District 39	District Number 04-0190-000	County Cook
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Amount of Levy

Educational	\$ 42,811,652	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 9,571,707	Tort Immunity	\$ 789,057
Transportation	\$ 674,748	Special Education	\$ 330,832
Working Cash	\$ 89,717	Leasing	\$ 0
Municipal Retirement	\$ 362,607	Other	\$ 0
Social Security	\$ 1,319,591	Other	\$ 0
		Total Levy	\$ 55,949,911

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 42,811,652 dollars to be levied as a special tax for educational purposes; and
 the sum of 9,571,707 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 674,748 dollars to be levied as a special tax for transportation purposes; and
 the sum of 89,717 dollars to be levied as a special tax for a working cash fund; and
 the sum of 362,607 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,319,591 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 789,057 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 330,832 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this 18 day of November 2019. _____
(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 04-0190-000, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2019, was filed in the office of the County Clerk of this County on 2019.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2019, is \$ 55,949,911.

(Signature of County Clerk)

(Date)

(County)

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, has heretofore reviewed and determined the costs of maintaining and operating a school system in and for said District and which costs must be paid from the EDUCATIONAL FUND of said school District; and

WHEREAS in accordance with the provisions of Section 5/17-11 of the School Code, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for educational purposes for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$42,811,652 as a special tax for EDUCATIONAL PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, has heretofore reviewed and determined the costs of operations, building and maintenance of the school facilities in and for said District and which costs must be paid from the special tax and authorized to be levied for OPERATIONS AND MAINTENANCE PURPOSES on the equalized assessed value of taxable property within the said school District; and

WHEREAS in accordance with the provisions of Section 5/17-11 of the School Code, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for operations, building and maintenance purposes for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$9,571,707 as a special tax for OPERATIONS AND MAINTENANCE PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, has heretofore reviewed and determined the transportation operating costs incurred from transporting pupils to and from school and which costs must be paid from the TRANSPORTATION FUND of said school District; and

WHEREAS in accordance with the provisions of Section 5/17-8 and 5/17-11 of the School Code, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for transportation purposes for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$674,748 as a special tax for TRANSPORTATION PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, has heretofore reviewed and determined the costs of a WORKING CASH FUND for said District and which costs must be paid from the special tax and authorized to be levied for WORKING CASH FUND purposes on the equalized assessed value of taxable property within the said school District; and

WHEREAS in accordance with the provisions of Article 20 of the School Code, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for working cash purposes for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$89,717 as a special tax for WORKING CASH PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, is a participating entity of the Illinois Municipal Retirement Fund and has heretofore reviewed and determined the amount which will be required to produce the sum sufficient to provide its contribution to said fund on behalf of its employees who are subject thereto; and

WHEREAS in accordance with the provisions of Section 7-171 of the Illinois Municipal Retirement Fund, as amended, it is necessary by special tax to provide its contribution to said Fund on behalf of its employees who are subject thereto for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$362,607 as a special tax for ILLINOIS MUNICIPAL RETIREMENT PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, is an employer subject to Social Security Administration regulations and has heretofore reviewed and determined the amount which will be required to produce the sum sufficient to provide its contribution to said fund on behalf of its employees who are subject thereto; and

WHEREAS in accordance with the provisions of Section 7-171 of the Illinois Combined Statutes, as amended, it is necessary by special tax to provide its contribution to said Fund on behalf of its employees who are subject thereto for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$1,319,591 as a special tax for SOCIAL SECURITY PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, has heretofore reviewed and determined the costs of carrying such insurance as is required of the District by the provisions of Section 9-103 of the Local Governmental and Governmental Employees Tort Immunity Act, as amended, and which costs must be paid by the District from taxes levied annually against all taxable property within the said school District; and

WHEREAS in accordance with the provisions of Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for liability insurance purposes for the ensuing year and to take action in levying such special tax;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, Cook County, Illinois, that there be and there is hereby levied the sum of \$789,057 as a special tax for TORT IMMUNITY PURPOSES on the equalized assessed valuation of all taxable property in said School District 39, Cook County, Illinois, for the year 2019 which said tax shall be collected in like manner with other taxes to the amount of all other taxes the said School District is now or may hereafter be authorized to be levied for general purposes under any statute which may limit the amount of tax which the District may levy for school purposes.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39

Wilmette Public Schools District 39
Wilmette, Illinois 60091

RESOLUTION

WHEREAS, Wilmette Public Schools District 39, County of Cook, State of Illinois, is an elementary school district maintaining grades kindergarten through eight; and

WHEREAS, Chapter 105, Illinois Compiled Statutes, 1995, Section 5/17-2.2a, provides that districts maintaining grades kindergarten through eight may levy a special tax for special education purposes in an amount of .400/\$100 EAV, subject to certain conditions;

NOW, THEREFORE, Be it and It Is Hereby Resolved by the Board of Education of Wilmette Public Schools District 39, County of Cook, State of Illinois, that the sum of \$330,832 be levied as a special tax for SPECIAL EDUCATION PURPOSES against the taxable property of said District for the year 2019.

Passed this 18^h day of November 2019.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39