

ACTION ITEM

Date: November 16, 2020
To: Kari Cremascoli, Ph.D.,
Superintendent
From: Corey Bultemeier
Chief School Business Official
Subject: Adopt the 2020 Levy

Proposed Action by the Board of Education

Move to approve the 2020 Levy and accompanying resolutions contained herein for requested amounts that can be summarized as follows:

Educational	\$44,308,218
Operations & Maintenance	9,642,757
Transportation	896,904
Working Cash	87,174
IMRF	383,702
Social Security	1,359,467
Life Safety	-
Tort Immunity	602,044
Special Education	391,382
Total Aggregate Levy:	\$57,671,648

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 19, 2020	School Finance Committee presentation of the 2020 levy material discussion & review.
October 26, 2020	Board of Education meeting. Approve 2020 Estimated Levy and Public Hearing Announcement.

November 5, 2020	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 16, 2020	Scheduled Board of Education meeting. Public hearing on proposed 2020 levy at 7:00 p.m. and adoption of 2020 levy.
December 29, 2020	Last day to file 2020 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 2019, the EAV of property within the District's taxing boundaries increased to \$1,933,044,201. The 2020 tax levy for District 39 will be calculated against an EAV of \$1,933,044,201 (2019). However, when the County Clerk extends the taxes, the taxes will be against the actual 2020 EAV plus new property growth.

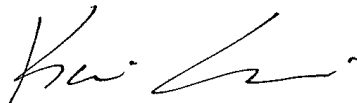
Last year, taxing districts were limited to a 1.9% increase in the levy (the change in the 2018 national Consumer Price Index for all consumers for all items), excluding the Debt Service levy and new property growth. The change in the 2019 national Consumer Price Index for all consumers for all items is 2.3%. Therefore, the County Clerk cannot extend the district's levy by more than a 2.3% increase over the prior year extension, exclusive of Debt Service and new property growth, which is estimated at \$14.2 million. This means that the District's portion of the average taxpayer's bill will increase by CPI of 2.3%.

The 2020 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 \$57,671,648 (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**

**Wilmette Public Schools District 39
2020 Requested Tax Levy & Estimated Tax Extension**

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	
New Growth	17,396,152	16,259,135	24,976,241	14,148,316	14,205,000	
EAV minus Growth	1,800,127,006	1,837,555,558	1,771,426,382	1,918,895,885	1,933,044,201	
Current Year EAV	1,817,523,158	1,853,814,693	1,796,402,623	1,933,044,201	1,947,249,201	
Fund						2020 Tax Extension Estimate
Education	2.1757	2.1681	2.3167	2.1848	2.2448	\$ 43,711,850.06
Special Ed	0.0163	0.0165	0.0177	0.0169	0.0189	368,030.10
Tort	0.0222	0.0150	0.0160	0.0402	0.0305	593,911.01
O & M	0.4337	0.4793	0.5121	0.4885	0.4924	9,588,255.07
Transportation	0.0388	0.0338	0.0361	0.0345	0.0441	858,736.90
IMRF	0.0154	0.0182	0.0194	0.0185	0.0193	375,819.10
Social Security	0.0653	0.0660	0.0706	0.0673	0.0678	1,320,234.96
Working Cash	<u>0.0059</u>	<u>0.0045</u>	<u>0.0048</u>	<u>0.0046</u>	<u>0.0032</u>	<u>62,311.97</u>
	2.7733	2.8014	2.9934	2.8553	2.9210	\$ 56,879,149.17
Debt Service	<u>0.0663</u>	<u>0.0781</u>	<u>0.0875</u>	<u>0.0833</u>	<u>0.0804</u>	<u>1,565,588.36</u>
TOTAL	<u>2.8396</u>	<u>2.8795</u>	<u>3.0809</u>	<u>2.9386</u>	<u>3.0014</u>	<u>\$ 58,444,737.53</u>
Fund	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	4.49% Tax Levy * Request for 2020
Education	\$ 39,543,851	\$ 40,192,556	\$ 41,617,259	\$ 42,233,149	\$ 43,711,850.06	\$ 44,308,218
Special Ed	296,256	305,879	317,963	326,684	368,030.10	391,382
Tort	403,490	278,072	287,424	777,083	593,911.01	602,044
O & M	7,882,597	8,885,333	9,199,377	9,442,920	9,588,255.07	9,642,757
Transportation	705,198	626,589	648,501	666,900	858,736.90	896,904
IMRF	279,898	337,394	348,502	357,613	375,819.10	383,702
Social Security	1,186,842	1,223,517	1,268,260	1,300,938	1,320,234.96	1,359,467
Working Cash	<u>107,233</u>	<u>83,421</u>	<u>86,227</u>	<u>88,920</u>	<u>62,311.97</u>	<u>87,174</u>
	\$ 50,405,365	\$ 51,932,761	\$ 53,773,513	\$ 55,194,207	\$ 56,879,149.17	\$ 57,671,648
Debt Service	<u>1,204,833</u>	<u>1,447,585</u>	<u>\$ 1,572,400</u>	<u>\$ 1,610,424</u>	<u>\$ 1,565,588.36</u>	<u>1,565,588</u>
TOTAL	<u>\$ 51,610,198</u>	<u>\$ 53,380,346</u>	<u>\$ 55,345,913</u>	<u>\$ 56,804,631</u>	<u>\$ 58,444,737.53</u>	<u>\$ 59,237,236</u>

* 4.49% Levy Request = 2.3% for CPI and 2.19% for New Property Growth

Original:

X

 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 217/785-8779

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	\$ 44,308,218	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 9,642,757	Tort Immunity	\$ 602,044
Transportation	\$ 896,904	Special Education	\$ 391,382
Working Cash	\$ 87,174	Leasing	\$ 0
Municipal Retirement	\$ 383,702	Other	\$ 0
Social Security	\$ 1,359,467	Other	\$ 0
		Total Levy	\$ 57,671,648

* 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 44,308,218 dollars to be levied as a special tax for educational purposes; and
 the sum of 9,642,757 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 896,904 dollars to be levied as a special tax for transportation purposes; and
 the sum of 87,174 dollars to be levied as a special tax for a working cash fund; and
 the sum of 383,702 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,359,467 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 602,044 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 391,382 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 16 day of November 2020 . _____
(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 2020 , was filed in the office of the County Clerk of this County on 2020 .

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 2020 , is \$ 57,671,648

 (Signature of County Clerk)

 (Date)

 (County)

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Lisa Schneider-Fabes, hereby certify that I am the presiding officer of the Board of Education of Wilmette Public Schools, District No. 39, County of Cook, State of Illinois; 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 the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002).

This certificate applies to the 2020 levy.

November 16, 2020

Lisa Schneider-Fabes
President, Board of Education

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 \$44,308,218 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 2020.

Passed this 16^h day of November 2020.

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 \$9,642,757 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 2020.

Passed this 16^h day of November 2020.

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 \$896,904 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 2020.

Passed this 16^h day of November 2020.

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 \$87,174 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 2020.

Passed this 16^h day of November 2020.

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 \$383,702 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 2020.

Passed this 16^h day of November 2020.

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 \$1,359,467 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 2020.

Passed this 16^h day of November 2020.

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 \$602,044 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 2020 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 16^h day of November 2020.

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 \$391,382 be levied as a special tax for SPECIAL EDUCATION PURPOSES against the taxable property of said District for the year 2020.

Passed this 16^h day of November 2020.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39