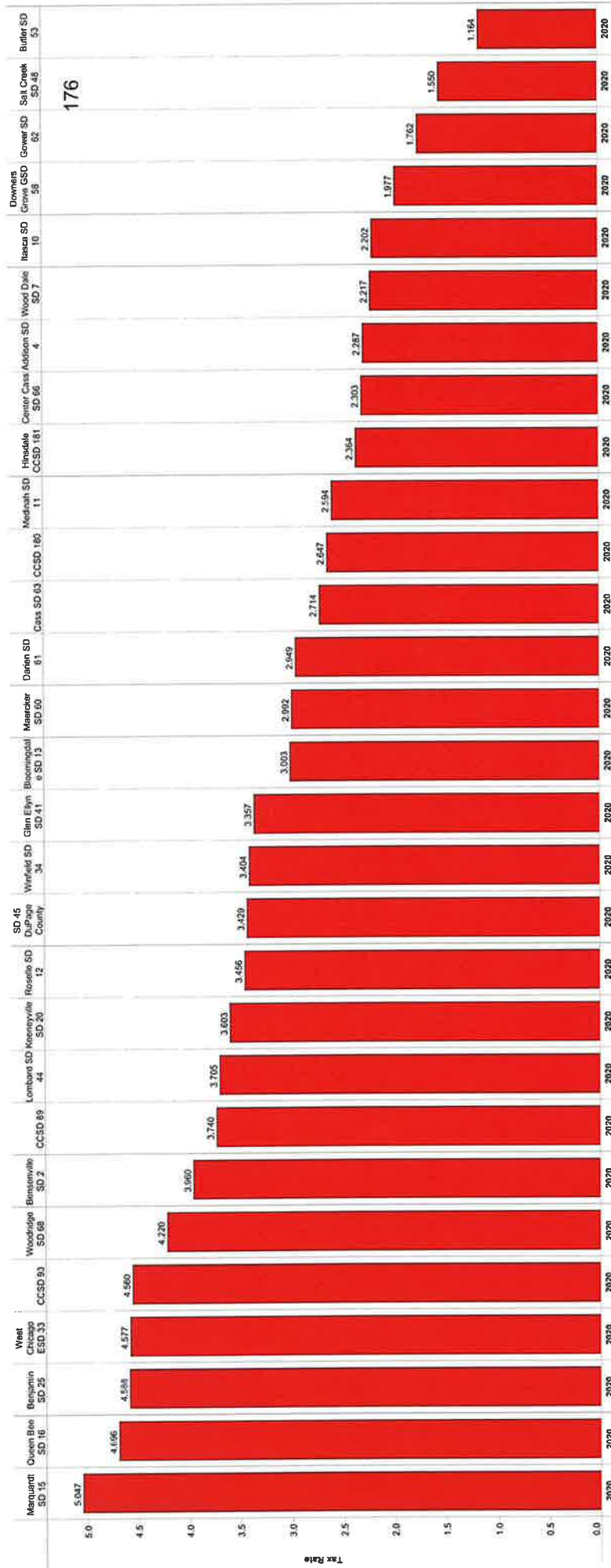


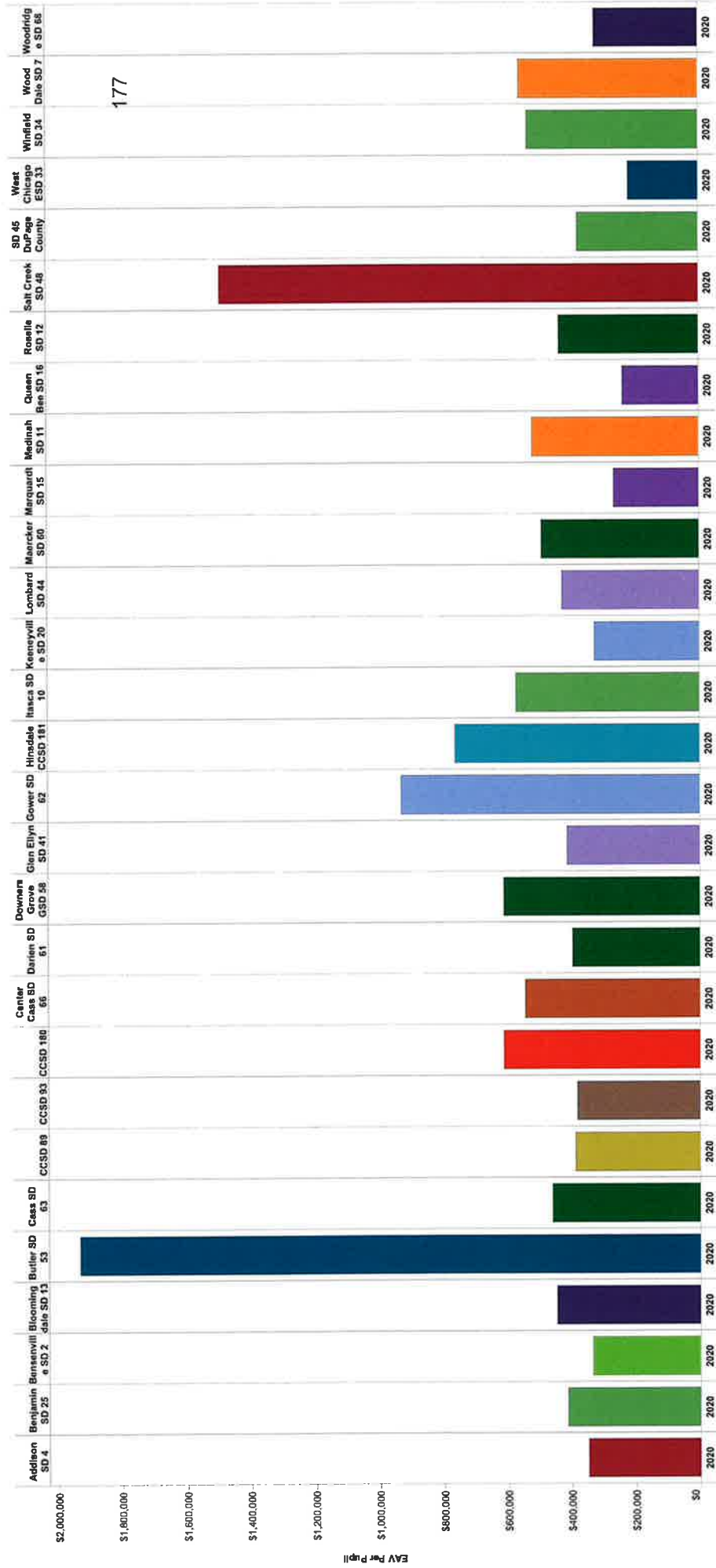
### Tax Rates

Source: ISBE General State Aid data



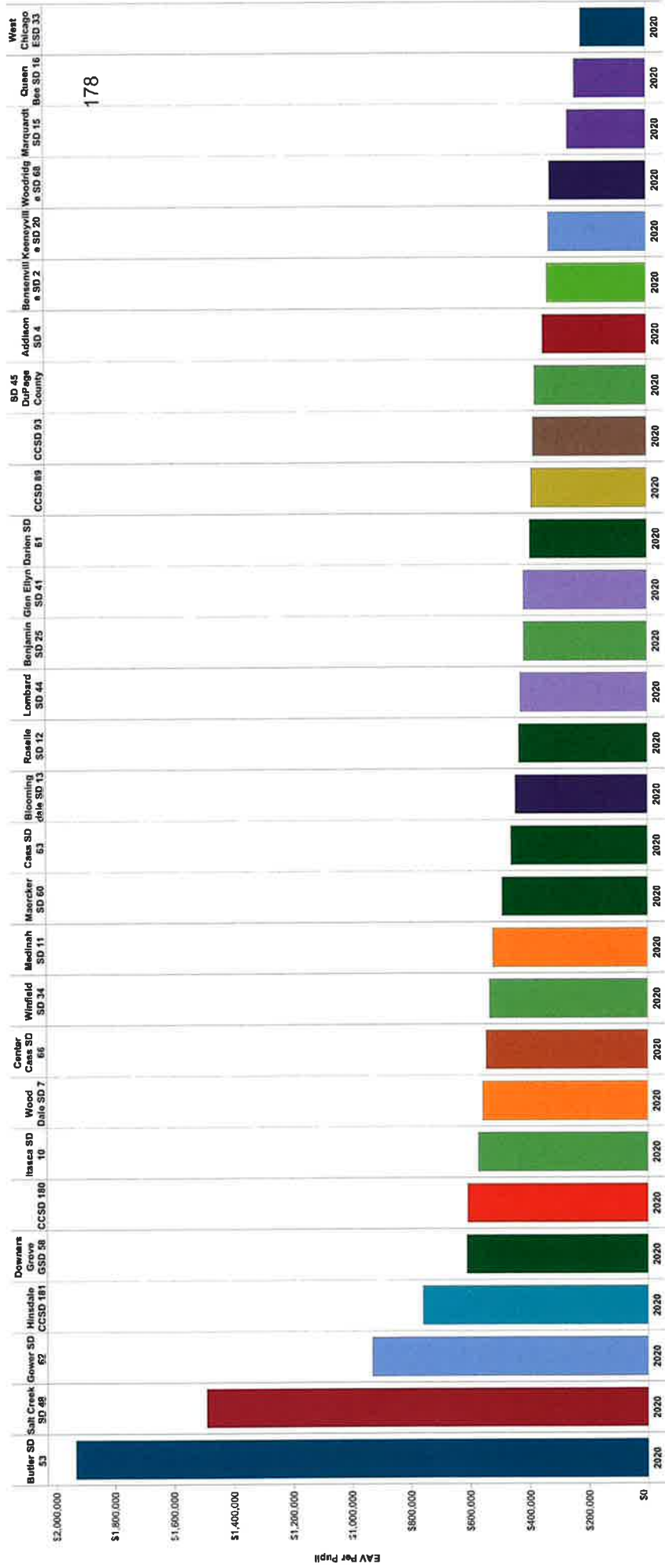
### EAV Per Pupil

Source: ISBE General State Aid and Fall Housing Enrollment Data



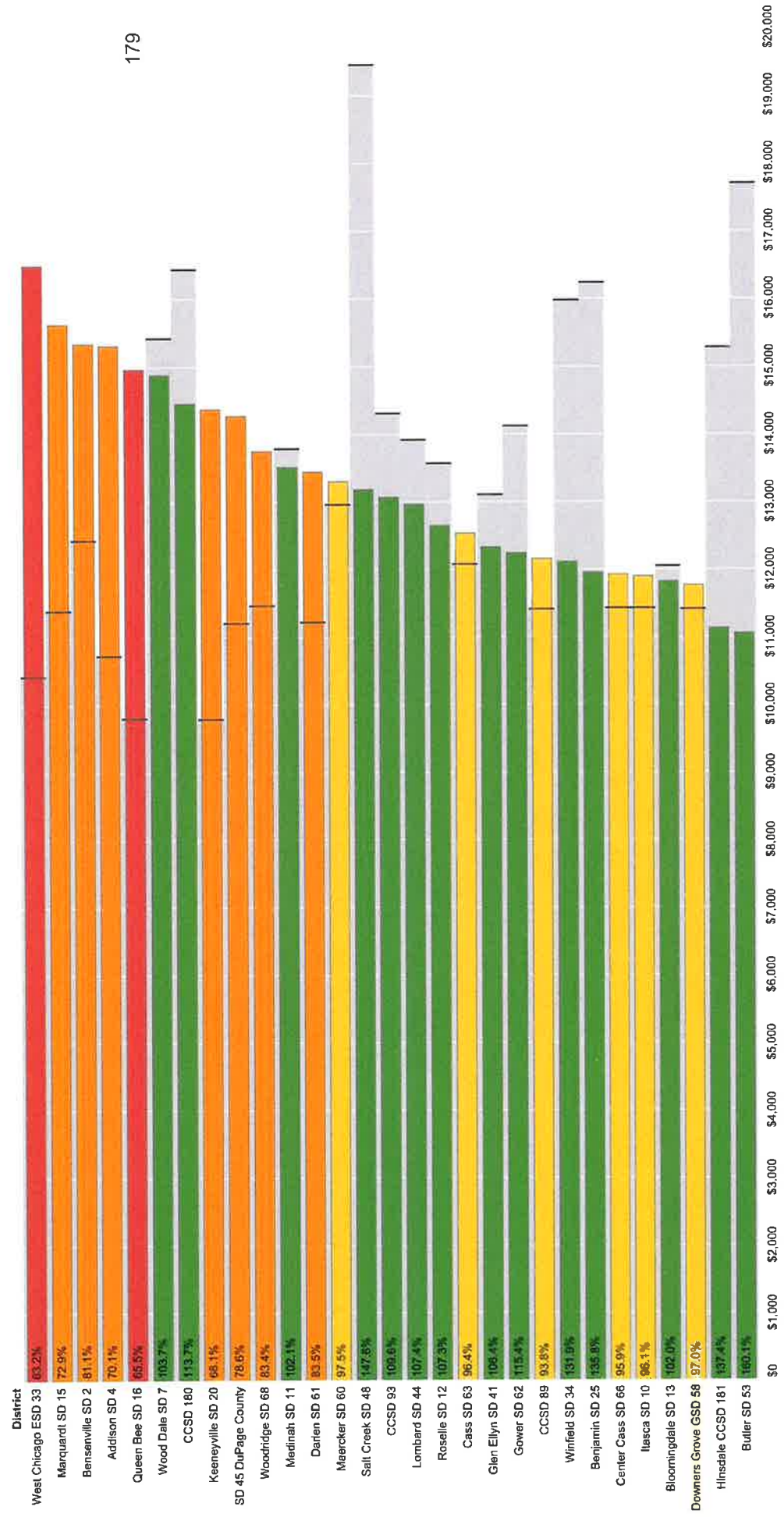
### EAV Per Pupil

Source: ISBE General State Aid and Fall Housing Enrollment Data



Tier  
 1  
 2  
 3  
 4

**EBF Adequacy Level**  
 Funding Per Pupil  
 Source: ISBE EBF detailed calculations 2020





**Board of Education**

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**TO:** Board of Education  
**FROM:** Director of Business & Operations, Karen Apostoli  
Executive Director of Business & Operations, John Haffner  
**DATE:** November 4, 2021  
**RE:** Property Tax Levy

**This memo is:**

- Information only.
- Information with a recommendation, and a request for Board consent.
- Information with a recommendation, and a request for Board approval by vote.

Date by which a Board decision is needed: Nov. 18, 2021, then Dec. 16, 2021

Previous memos on this topic can be found:

- in previous Board packet(s) dated. Nov. 5, 2020
- or attached to this memo

<b>Basic information:</b>
Administration is asking the Board of Education to adopt the Intent to Levy Taxes Resolution at the November 18, 2021, BOE meeting. Administration is asking the Board of Education to adopt the Resolution to Adopt Aggregate Property Tax Levy on December 16, 2021.
<b>Background or historical information:</b>
<b>Previous decisions, actions or parameters that relate to this topic or issue:</b>
<ol style="list-style-type: none"> <li>1. The Intent to Levy Taxes Resolution is presented to the Board of Education for discussion on November 4, 2021.</li> <li>2. The Resolution must be adopted by the Board of Education (on November 18, 2021) at least 20 days preceding the Adoption of the Aggregate Property Tax Levy (December 16, 2021).</li> <li>3. A Public Hearing must be held by the Board of Education (December 2, 2021) preceding the adoption of the aggregate levy if the proposed Property Tax Levy exceeds 105% of the previous year's taxes extended.</li> <li>4. Notice of proposed Intent to Levy Taxes Resolution and Public Hearing must be published in a newspaper of general circulation no more than 14 days and no less than 7 days from the date of the Public Hearing to be held by the Board of Education.</li> <li>5. Notice of Public Hearing will be published between November 18, 2021, and November 25, 2021 per Illinois School Code.</li> </ol>

6. Regularly scheduled Board of Education meeting to hold Public Hearing on December 2, 2021.
7. Adopt 2021 Aggregate Property Tax Levy at a regularly convened meeting of the Board of Education on December 16, 2021, after holding the Public Hearing on December 2, 2021.
8. Board of Education signs Certificate of Compliance and Certificate of Levy.
9. Adopted and signed Property Tax Levy and Certificate of Compliance MUST be filed with DuPage County Clerk by last Tuesday of December (December 28, 2021).

**Timeline:**

1. November 4- Intent to Levy Taxes resolution presented to BOE. Resolution to Adopt Aggregate Property Tax Levy is presented to BOE.
2. November 18- Board adopts Intent to Levy Taxes resolution. Notice of Public Hearing on Intent to Levy Taxes resolution published in local newspaper. By law, we are not required to hold a Public Hearing or post notice of a Public hearing if the Levy does not exceed 105% of last year's extension amount (which it does not). However, the district is holding a Public Hearing, and posting notice of the Public Hearing for transparency purposes.
3. December 2- Public Hearing on Intent to Levy Taxes Resolution.
4. December 16 - BOE adopts Resolution to Adopt Aggregate Property Tax Levy at BOE meeting.
5. BOE signs Certificate of Compliance and Certificate of Levy.
6. Prior to December 28- Certificate of Compliance and Certificate of Levy filed with DuPage County Clerk's office.

Please see attached documents for further explanation of Tax Levy and historical data.

**Recommendations:**

1. Administration recommends that the BOE adopts Intent to Levy Taxes Resolution (11/18/21), and BOE adopts Resolution to Adopt Aggregate Property Tax Levy (12/16/21.)

**Other questions? What else does the Board wish to know?:**

**RESOLUTION REGARDING ESTIMATED AMOUNTS  
NECESSARY TO BE LEVIED FOR THE YEAR 2021**

**WHEREAS**, the *Truth in Taxation Law* requires that all taxing districts in the State of Illinois determine the estimated amounts of taxes necessary to be levied for the year not less than 20 days prior to the official adoption of the aggregate tax levy of the district; and

**WHEREAS**, if the estimated aggregate amount necessary to be levied, exclusive of election costs and bond and interest costs, exceeds 105% of the amount of property taxes extended or estimated to be extended upon the final aggregate levy of the preceding year (plus any amount abated by the taxing district prior to such extension), then the governing board of the district shall give public notice of and shall hold a public hearing on the district's intent to adopt an aggregate tax levy in an amount which is more than 105% of such extension or estimated extension for the preceding year; and

**WHEREAS**, the amount of property taxes extended or estimated to be extended on the district's aggregate levy for 2020 was : \$ 37,343,355.00  
and

**WHEREAS**, it is hereby determined that the estimated aggregate levy necessary for the year 2021 upon the taxable property of the district is: \$ 38,817,068.00

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education, West Chicago Elementary School District No. 33, County of DuPage, State of Illinois, as follows:

**Section 1:** The estimated aggregate levy necessary for the year 2021 is \$\_38,817,068.00\_\_\_\_\_.

**Section 2:** The estimated aggregate levy for the year 2021 does *not* exceed 105% of the taxes extended (plus any amount abated prior to extension) on the district's aggregate levy for the year 2020.

**Section 3:** In light of Section 2 above, the provisions of Sections 18-65 through 18-85 of the *Truth in Taxation Law* do not apply to the adoption of the 2021 aggregate levy, and the district is not required to publish notice of or conduct a hearing thereon.

**Section 4:** This resolution shall be in full force and effect forthwith upon its passage.

**ADOPTED** this 18th day of November, 2021.

BOARD OF EDUCATION  
WEST CHICAGO ELEMENTARY  
SCHOOL DISTRICT NO. 33  
COUNTY OF DUPAGE  
STATE OF ILLINOIS

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary



**CERTIFICATE OF COMPLIANCE WITH  
THE TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am President of the Board of Education of West Chicago Elementary School District No. 33, County of DuPage, State of Illinois; and

I do further certify that the Board of Education of said district adopted a "Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2021," at a regularly convened meeting held on the \_18th\_\_\_ day of November\_\_\_\_\_, 2021, said date being at least 20 days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that the estimated amount of taxes necessary to be levied for the year 2021, and the aggregate levy of the district for 2021 as adopted, did not exceed 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, plus any amount abated prior to such extension, upon the district's levy for 2020, such that the provisions of Sections 18-65 through 18-85 of the *Truth in Taxation Law* were not applicable to the adoption of said 2021 aggregate levy.

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PRESIDENT  
BOARD OF EDUCATION  
WEST CHICAGO ELEMENTARY  
SCHOOL DISTRICT NO. 33  
COUNTY OF DUPAGE  
STATE OF ILLINOIS

**ILLINOIS STATE BOARD OF EDUCATION**

School Business and Support Services Division  
217/785-8779

Original:   
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 West Chicago	District Number 33	County DuPage
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**Amount of Levy**

Educational	\$ 26,818,689	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 4,076,562	Tort Immunity	\$ 13,448
Transportation	\$ 2,280,795	Special Education	\$ 3,042,853
Working Cash	\$ 383,719	Leasing	\$ 0
Municipal Retirement	\$ 882,194		\$ 0
Social Security	\$ 1,318,808	Other	\$ 0
		<b>Total Levy</b>	<b>\$ 38,817,068</b>

\* 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 26,818,689 dollars to be levied as a special tax for educational purposes; and  
the sum of 4,076,562 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 2,280,795 dollars to be levied as a special tax for transportation purposes; and  
the sum of 383,719 dollars to be levied as a special tax for a working cash fund; and  
the sum of 882,194 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 1,318,808 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 13,448 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 3,042,853 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 2021

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2021 \_\_\_\_\_  
(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. 33, DuPage County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on 2021.

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 2021, is \$ \_\_\_\_\_.

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)



*West Chicago School District 33  
312 East Forest Avenue  
West Chicago, Illinois 60185  
John Haffner, Executive Director of Business and Operations  
Karen Apostoli, Director of Business and Operations  
Phone: 630/293-6000 ext. 1227  
Fax: 630/231-3472*

Dear Publisher:

Please find enclosed for publication a “Notice of Proposed Property Tax Increase for West Chicago Elementary School District No. 33”, including notice of a public hearing regarding the District’s proposed 2021 tax levies.

The notice must be published not sooner than Thursday, November 18 and not later than Thursday, November 25, 2021. As the note at the bottom of the enclosed page indicates, the notice must be at least 1/8 page in size, in at least 12-point type, with the black border not less than ¼ inch wide. The notice should not be placed in that part of the paper where legal notices and classified advertisements appear.

Once the notice has run, please return your Certificate of Publication to the undersigned for the district’s records. Thank you, and please call me if you have any questions.

Very truly yours,

John Haffner

## **RESOLUTION TO LEVY 2021 PROPERTY TAXES**

**WHEREAS**, the Board of Education is authorized by Article 17 of The School Code (105 ILCS 5/17-1 et seq.) to levy special taxes for various school purposes;

**NOW THEREFORE, BE IT RESOLVED** by this Board of Education of West Chicago Elementary School District No. 33, County of DuPage, State of Illinois, as follows:

**Section 1:** The following amounts of money, as set forth below and as indicated on the Certificate of Tax Levy attached to and made a part of this Resolution, shall be raised by special taxes for the various purposes of said District:

The sum of \$26,818,689 to be levied as a special tax for educational purposes; and

The sum of \$4,076,562 to be levied as a special tax for operations and maintenance purposes; and

The sum of \$2,280,795 to be levied as a special tax for transportation purposes; and

The sum of \$383,719 to be levied as a special tax for working cash fund purposes; and

The sum of \$882,194 to be levied as a special tax for Illinois Municipal Retirement purposes; and

The sum of \$1,318,808 to be levied as a special tax for Social Security purposes; and

The sum of \$13,448 to be levied as a special tax for tort immunity purposes; and

The sum of \$3,042,853 to be levied as a special tax for special education purposes.

**Section 2:** The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of DuPage County on or before the last Tuesday in December of 2021.

**Section 3.** This Resolution shall be in full force and effect upon its adoption.

Upon motion by Member \_\_\_\_\_ to adopt the above Resolution, seconded by Member \_\_\_\_\_, a roll call vote was taken, and the Members voted as follows:

VOTING AYE:

VOTING NAY:

The President declared the motion duly carried this 16th day of December, 2021.

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

**CERTIFICATE**

I, \_\_\_\_\_, the undersigned, do hereby certify that I am duly qualified and acting Secretary of the Board of Education of West Chicago Elementary School District No. 33, County of DuPage, State of Illinois, and as that official, I am the keeper of the records and files of the Board of Education of the School District.

I do further certify that the foregoing Resolution to Levy 2020 Property Taxes is a true, correct and complete copy of that Resolution as adopted by the Board of Education of the School District at a meeting held on the 17th day of December, 2020.

I do further certify that the deliberations of the members of that Board of Education on the adoption of the Resolution were taken openly; that the vote on the adoption of the Resolution was taken openly; that the meeting was held at a specified time and place convenient to the public; that notice of the meeting was duly given to all newspapers, radio or television stations, and other news media requesting notice; and that the meeting was called and held in strict compliance with the provisions of the Illinois Open Meetings Act, as amended, and the applicable provisions of The School Code of the State of Illinois, and that this Board of Education has complied with all of the applicable provisions of that Act and Code and with all the procedural rules of the Board of Education.

**IN WITNESS WHEREOF**, I hereunto affix my official signature, this 17th day of December, 2020.

\_\_\_\_\_  
Secretary, Board of Education