

ACTION ITEM

Date: December 18, 2017
To: Raymond E. Lechner, Ph.D.,
Superintendent
From: Gail F. Buscemi
Business Manager
Subject: Adopt the 2017 Levy

Executive Summary

This levy request reflects the standard practice of extending Consumer Price Index (CPI) plus the estimated value of new property growth. The Administration acknowledges a diversity of opinion, however recommends this as a starting point. The Board of Education will make the final determination tonight after considering the impact on long term financial projections. Four scenarios are presented in the five-year financial projection report for the Board of Education to consider. The Administration is prepared to adjust the final levy based on the Board's directive.

Proposed Action by the Board of Education

Move to adopt the 2017 Levy and accompanying resolutions contained herein for requested amounts that can be summarized as follows:

Educational	\$40,707,000
Operations & Maintenance	9,000,000
Transportation	635,800
Working Cash	85,000
IMRF	342,120
Social Security	1,238,484
Life Safety	-
Tort Immunity	281,047
Special Education	309,147
Total Aggregate Levy:	\$52,598,598

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. It has been District 39's common practice is to hold a Truth in Taxation hearing even for levy requests that are less than the 5% increase.

The notice for the hearing must be published in a local newspaper (No more than 14 days and no less than 7 days) prior to the date of any such hearing. Based on these requirements, the following levy calendar was implemented:

October 16, 2017	School Finance Committee presentation of the 2017 levy material discussion and review.
October 23, 2017	Board of Education meeting. Review 2017 levy material. Determine amount of proposed levy. Adopt Resolution of Estimated Levy and Public Hearing Announcement. This determination must not be made less than 20 days prior to the levy adoption.
December 7, 2017	Prescribed form of notice of public hearing must be 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.
December 18, 2017	Scheduled Board of Education meeting. Public hearing on proposed 2017 levy at 7:00 p.m. and adoption of 2017 levy.
December 26, 2017	Last day to file 2017 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 2016, the EAV of property within the District's taxing boundaries increased to \$1,817,523,158 or 25.3% due to the triennial reassessment. Our projection is that EAV will remain flat. The 2017 tax levy for District 39 will be calculated against an EAV of \$1,817,523,158. However, when the County Clerk extends the taxes, the taxes will be against the actual 2017 EAV plus new property growth.

Last year, taxing districts were limited to a 0.7% increase in the levy (the change in the 2015 national Consumer Price Index for all consumers for all items), excluding the Debt Service levy and new property growth. The change in the 2016 national Consumer Price Index for all consumers for all items is 2.1%. Therefore, the County Clerk cannot extend the district's levy by more than 2.1% increase over the prior year extension, exclusive of Debt Service and new property growth, which is estimated at \$40.1 million.

The 2017 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 4.35% or \$2,193,233 over the prior year's extension (Exhibit A). The Cook County Clerk determines the final levy extension amount which we anticipate will be close to 2.84% or \$1,485,976 over the prior year's extension (Exhibit A).

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

Attachments

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



**Raymond E. Lechner, Ph.D.,
Superintendent**

2017 Proposed Property Tax Levy & Extension

Tax Year	Actual 2016 Extension	Recommended 2017 Levy	Expected 2017 Extension
School Year	FY 17 & FY18	FY18 & FY19	FY18 & FY19
New Property	\$17,396,152	\$40,074,355	\$13,150,035
Assessed Valuation	1,817,523,158	1,844,447,838	1,817,523,158
		% Change	% Change
Education	\$39,543,851	\$40,707,000	\$40,088,967
Special Education	296,256	309,147	304,666
Tort	403,490	281,047	274,000
Building	7,882,597	9,000,000	8,900,000
Transportation	705,198	635,800	625,217
IMRF/SS	1,466,740	1,580,604	1,558,376
Working Cash	107,233	85,000	85,000
Total Capped Funds	\$50,405,365	\$52,598,598	\$51,836,226
		4.35%	2.84%
	Actual 2016 Extension	Recommended 2017 Levy	Expected 2017 Extension
Bond & Interest	\$1,204,833	\$1,259,948	\$1,259,948
Total	\$51,610,198	\$53,858,546	\$53,096,174
		4.36%	2.88%

ILLINOIS STATE BOARD OF EDUCATION

School Business 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 Wilmette Public School District 39	District Number 04-0190-000	County Cook
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Amount of Levy

Educational	\$ 40,707,000	Fire Prevention & Safety *	\$ 281,047
Operations & Maintenance	\$ 9,000,000	Tort Immunity	\$ 309,147
Transportation	\$ 635,800	Special Education	\$
Working Cash	\$ 85,000	Leasing	\$
Municipal Retirement	\$ 342,120	Other	\$
Social Security	\$ 1,238,484	Other	\$
		Total Levy	\$ 52,598,598

* 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 40,707,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 9,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 635,800 dollars to be levied as a special tax for transportation purposes; and
 the sum of 85,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 342,120 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,238,484 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 281,047 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 309,147 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 December 2017. _____
 (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 4.

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 39, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2017 was filed in the office of the County Clerk of this County on December 20, 2017.

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 2017, is \$ 52,598,598.

 (Signature of County Clerk)

 (Date)

 (County)

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Mark Steen, 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 2017 levy.

December 18, 2017

Mark Steen
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 \$40,707,000 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 2017.

Passed this 18th day of December 2017.

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 \$9,000,000 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 2017.

Passed this 18th day of December 2017.

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 \$635,800 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 2017.

Passed this 18th day of December 2017.

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 \$85,000 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 2017.

Passed this 18th day of December 2017.

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 \$342,120 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 2017.

Passed this 18th day of December 2017.

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 \$1,238,484 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 2017.

Passed this 18th day of December 2017.

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 \$281,047 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 2017 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 18th day of December 2017.

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 \$309,147 be levied as a special tax for SPECIAL EDUCATION PURPOSES against the taxable property of said District for the year 2017.

Passed this 18th day of December 2017.

President, Board of Education
Wilmette Public School District 39

ATTEST:

Secretary, Board of Education
Wilmette Public School District 39