December 2026 Levy

Alcanza Más
LOGRANDO JUNTOS

Reach Higher
ACHIEVE TOGETHER

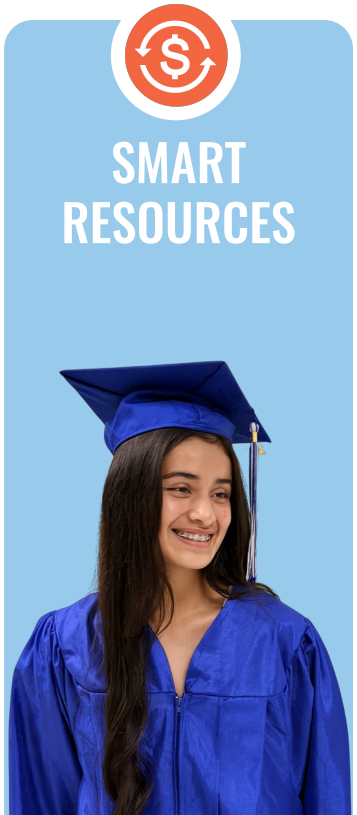
Purpose

Reach Higher
ACHIEVE TOGETHER

By 2031, the district will ensure access to high-quality programs, services, and learning environments by strategically aligning resources while maintaining long-term fiscal sustainability and transparency.

Strategy 1: Implement budgeting and resource allocation processes that directly support district goals and prioritize student and staff needs.

Strategy 2: Create systems that ensure high-quality programming and operations while evaluating effectiveness and replicating successful practices.



Budget Calendar

January / February:

Review Staffing Needs
Approve Student Fees
Review Operations & Maintenance Projects

March / April:

Building Project Bids
Operations & Maintenance Bids
Approve Staffing Needs
Begin Hiring Process

May / June:

Tentative Budget Presented to Board
Administrator Salaries Approved
5 Year Budget Projections
Custodial Supply Bids

July / August:

Notice of Tentative Budget Published
Budget on Display at ESC and Website

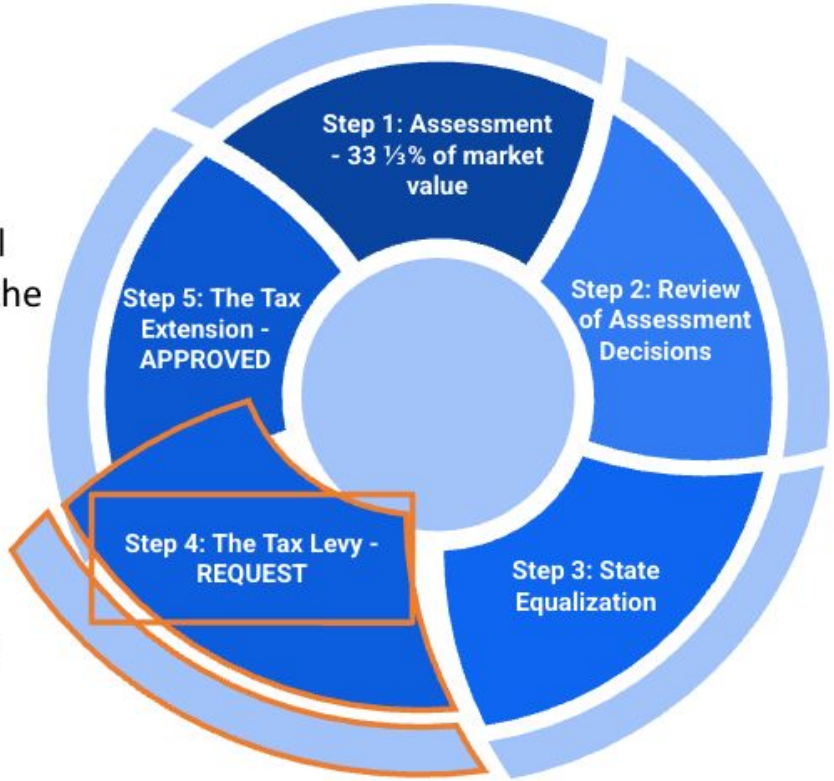
September / October:

Public Hearing for Final Budget
Board Adopts Final Operating Budget

November / December:

Public Hearing for Levy
Board Adopts Annual Levy

Extension - the actual amount received by the district



Levy - the request by the district

Market Value vs. Equalized Assessed Valuation (EAV)

	Entire State (Except Cook County)
Market Value (Estimated by County)	$200,000
Assessment Level	33 ⅓ %
Assessed Value Before Exemptions	$66,667
State Equalizer	1.0
Equalized Value	$66,667
Homeowner Exemption	($8,000)
Equalized Assessed Valuation (EAV)	$58,667

The District Story

Community Efforts to Grow Industry

(D33 School Board Supports the Efforts)

The City of West Chicago implemented a plan to increase the industry base of the West Chicago community.

- Development of the DuPage Business Center of West Chicago
- Tax Abatements offered to businesses for locating in the DuPage Business Center
  - Original offer of 50%
  - Second offer of 40%

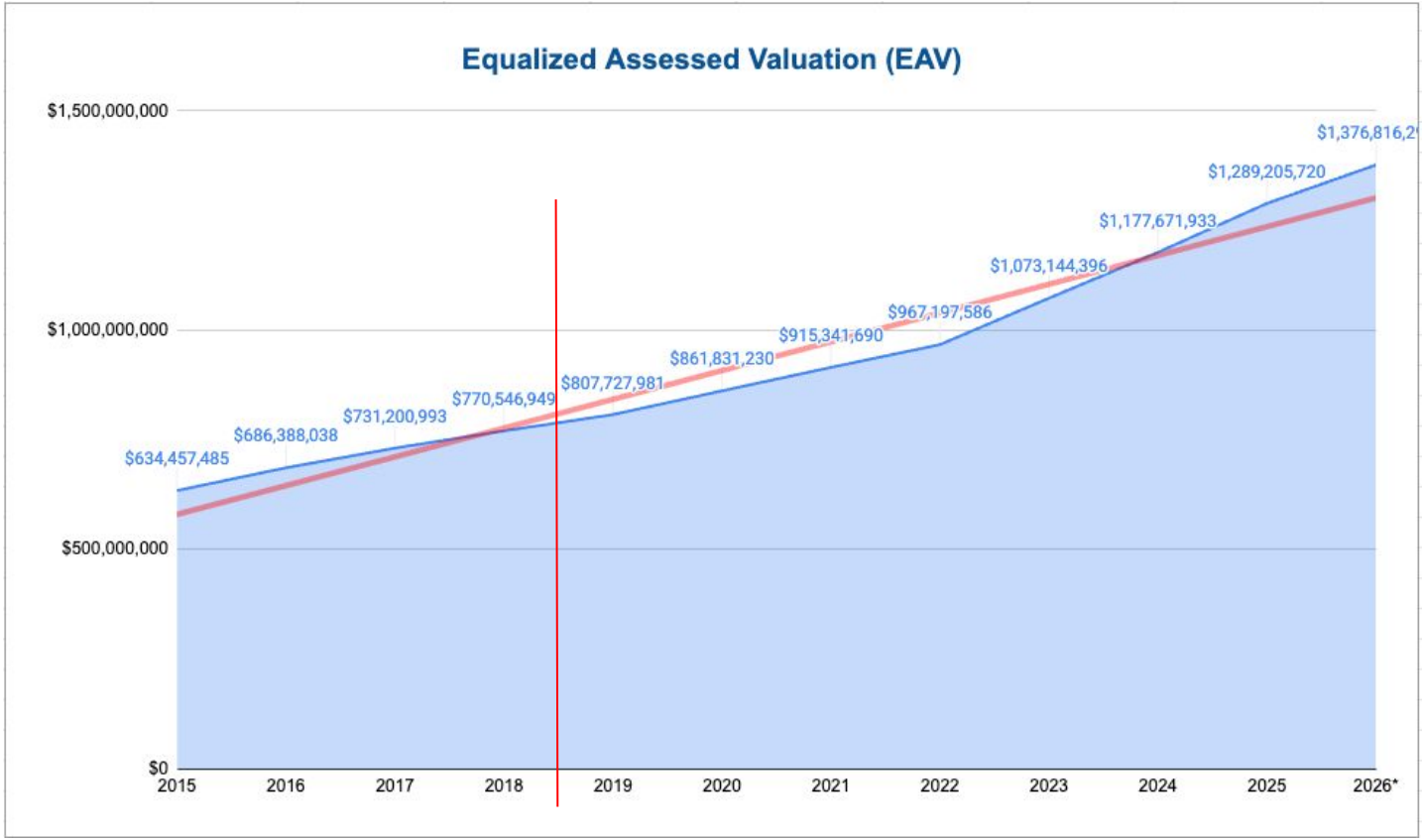
Impact of Tax Abatements on 2025 Levy for District 33:

- Original extension - $3,522,240.46
- After abatements - $1,843,657.52 (52.3% abated)
  - $1,843,657.52 new dollars

New Construction

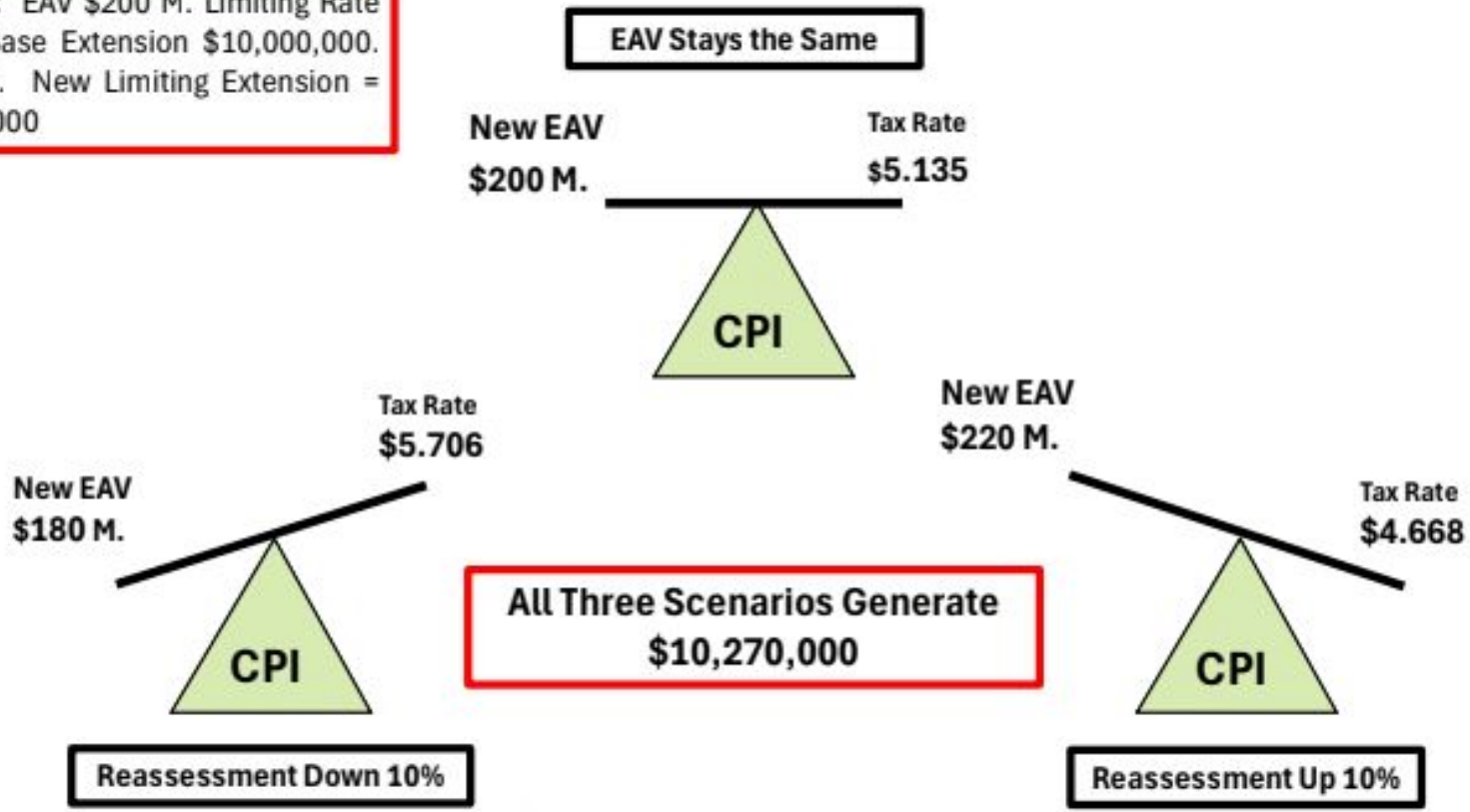


Equalized Assessed Valuation (EAV)



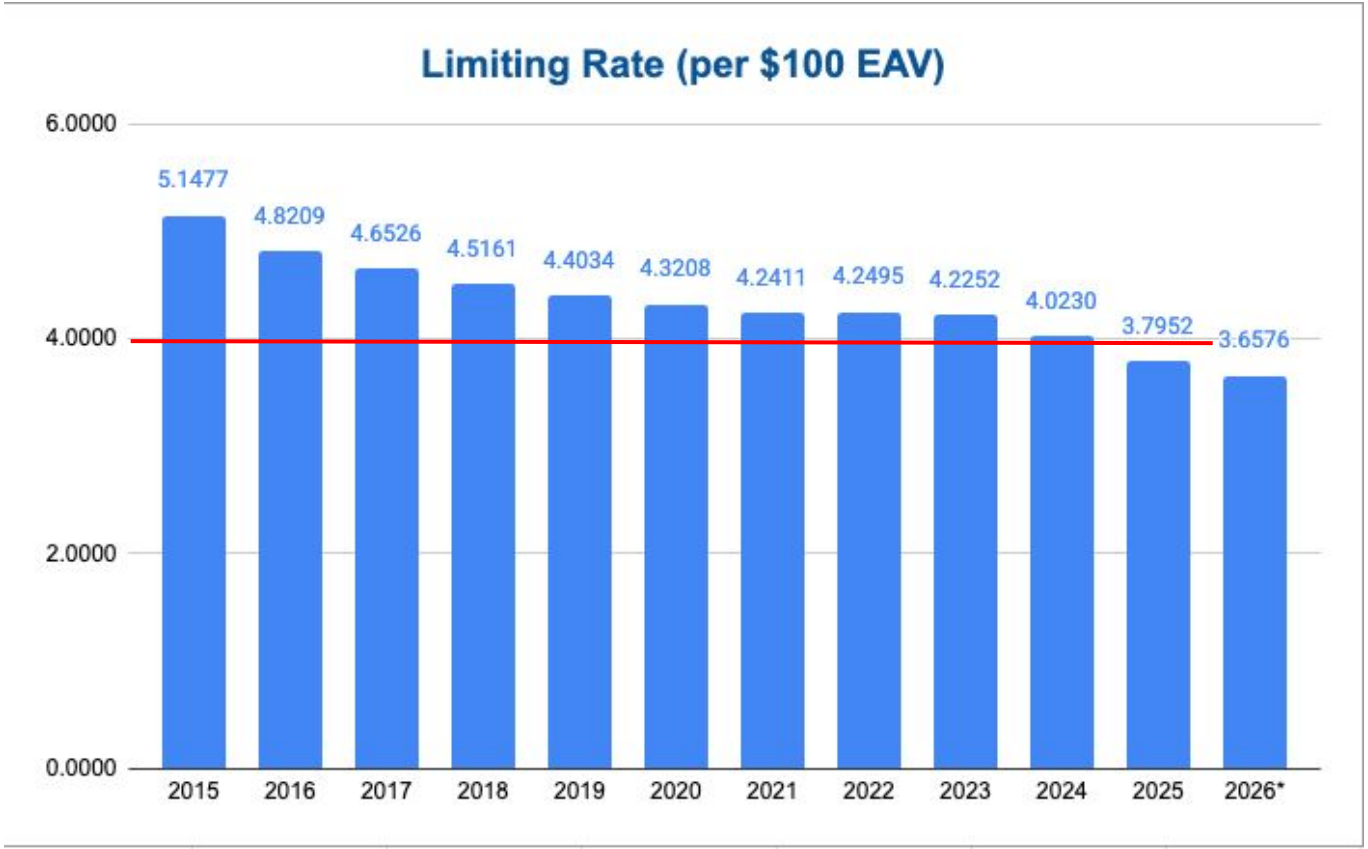
EAV Change, CPI and Tax Rate – An Example

Scenario: EAV $200 M. Limiting Rate $5.00. Base Extension $10,000,000. CPI 2.7%. New Limiting Extension = $10,270,000



Source: PTMA @2026

D33 Tax Rates



Calculating the Levy *Request*

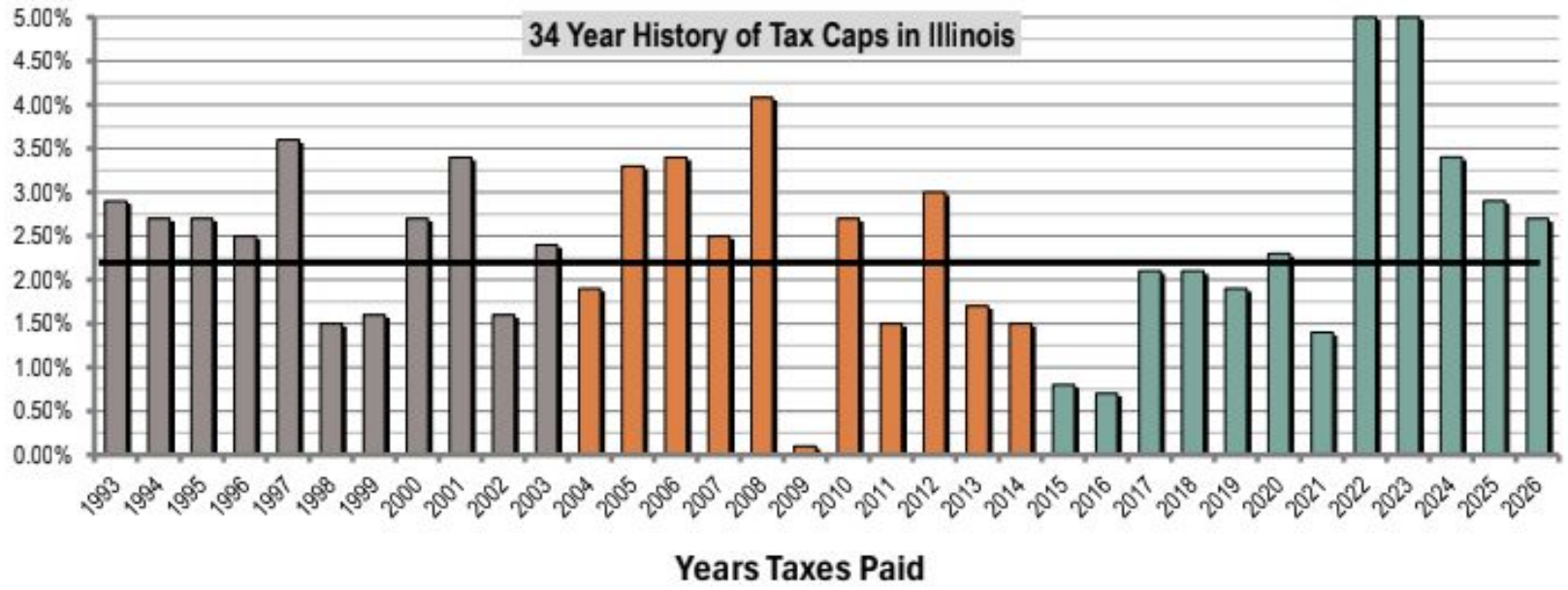
Step 1: Calculate the CPI Increase

- 2025 Aggregate Extension = $48,927,935
- December CPI Calendar Year 2025 = 2.7%
- 2025 Aggregate Extension x CPI:

  $48,927,935 x 2.7% = $1,321,054

30 Year History of Tax Caps in Illinois

First 11-year period, CPI averaged 2.51% --- Second 11-year period, CPI average 2.33% ---
Third 11-year period CPI average 2.51%, even with 5% CPI for 2022 and 2023 levy year.



Source: PTMA @2026

Step 2: Calculate Taxes on New Property

- New Property is Estimated at $3,000,000
- New Property (per $100) x Estimated Limiting Rate (3.6529)
- Increase due to New Property

$3,000,000 / 100 = $30,000

$30,000 x $3.6529 = $109,587

Estimating the 2024 Levy Extension

2024 Actual Extension	$48,927,935
Increase Due to CPI (2.9%)	$ 1,321,054
Increase From New Property	$ 109,587
2025 Estimated Levy	$50,358,576

Adopted Levy Rate vs. Calculated Limiting Rate

Once the County Clerk has calculated the district's limiting rate (maximum allowable rate), it compares it to the calculated rate generated from the adopted levy.

- If the calculated **Adopted Levy rate is below the limiting rate**, the calculated Adopted Levy rate becomes the final rate that the county clerk extends to the district's tax base. *In this situation, the district would not receive all of the revenue it is entitled to.* ***This extension amount would be used to calculate future limiting rates, and as a result, would negatively impact future revenues.***

Adopted Levy Rate vs. Calculated Limiting Rate

- If the calculated **Adopted Levy rate is above the limiting rate**, the county will reduce the calculated Adopted Levy rate down to the limiting rate based on reduction directions provided by the district. The county would then extend the final rate, which equals the limiting rate, to the district's tax base. This is called a Balloon Levy. ***This extension amount would be the maximum amount the district would be able to receive. This extension amount would be used to calculate future limiting rates, and as a result, would have a positive impact future on revenues.***

Historical Adopted Levy vs. Actual

Year	Adopted Levy	Actual Extension	Difference
2025	$50,538,070	$48,927,935	-$1,610,135
2024	$48,760,073	$47,377,742	-$1,382,331
2023	$46,530,457	$45,341,484	-$1,188,973
2022	$41,968,533	$41,524,357	-$444,176
2021	$38,817,068	$39,143,672	$326,604
2020	$37,343,355	$37,238,004	-$105,351
2019	$36,019,782	$35,567,494	-$452,288
2018	$34,800,199	$34,798,671	-$1,528
2017	$34,648,266	$34,019,857	-$628,409
2016	$33,916,000	$33,090,080	-$825,920
2015	$33,910,122	$32,659,968	-$1,250,154
2014	$34,401,518	$32,299,492	-$2,102,026

2026 Certificate of Tax Levy

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support 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	District Number	County
West Chicago SD	33	DuPage

Amount of Levy

Educational	$ 38,500,000	**Fire Prevention & Safety ***	$ 0
Operations & Maintenance	$ 4,828,115	**Tort Immunity**	$ 19,918
Transportation	$ 2,993,007	**Special Education**	$ 3,639,677
Working Cash	$ 460,769	**Leasing**	$ 0
Municipal Retirement	$ 400,000		$ 0
Social Security	$ 400,000	**Other**	$ 0
		Total Levy	$ 51,241,486

* 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 38,500,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,828,115 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 2,993,007 dollars to be levied as a special tax for transportation purposes; and
the sum of 460,769 dollars to be levied as a special tax for a working cash fund; and
the sum of 400,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 400,000 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 19,918 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 3,639,677 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 2026

Estimated Impact *Homeowners*

Estimated Impact on Taxpayer

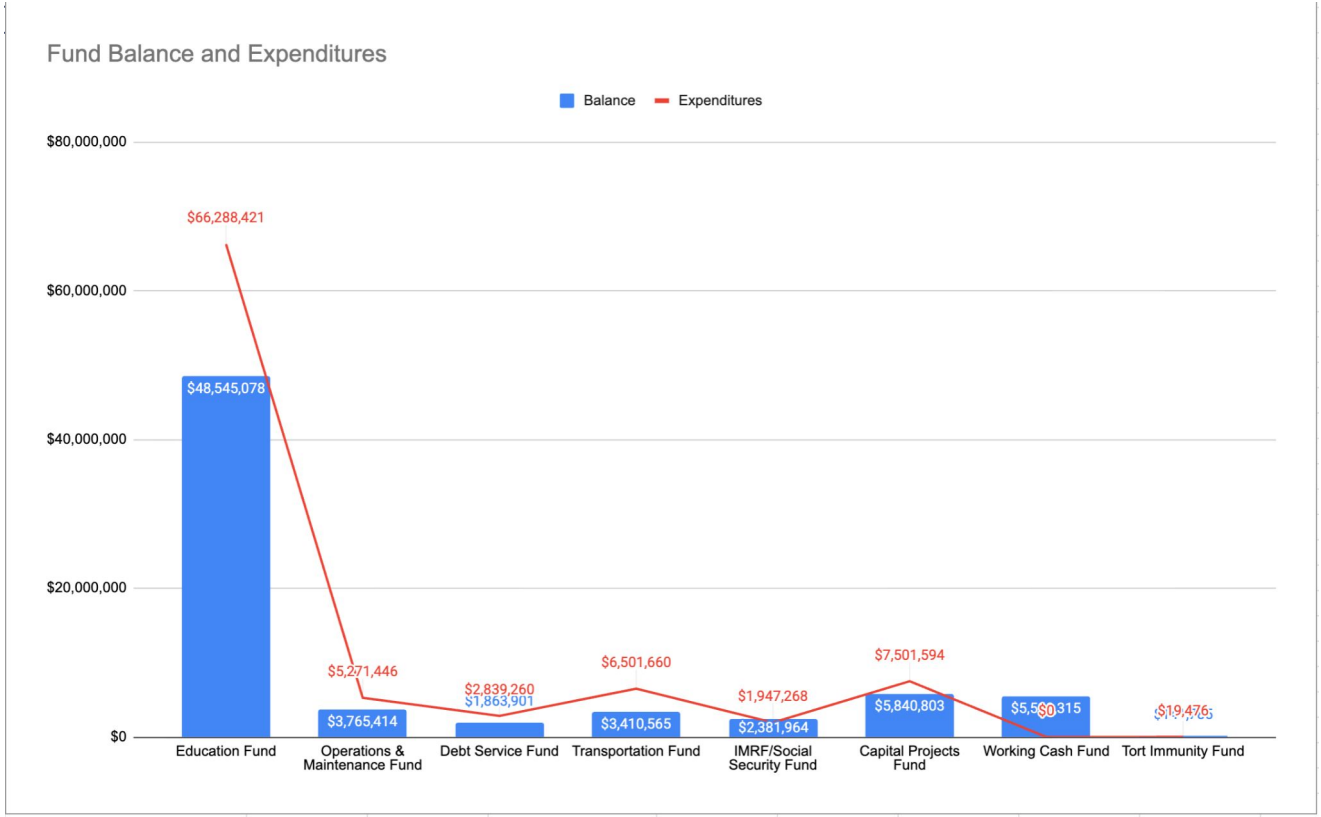
(Depending on Assessor's Evaluation)

Based on a 6.56% increase to EAV and $3,000,000 in new construction.

Truth In Taxation (4.73% increase)		
Market Value of Home	Estimated Increase to Taxpayers	$200,000 Abatement
$150,000	$ 79.36	$72.78
$250,000	$125.84	$114.11
$350,000	$172.32	$155.44
$450,000	$218.81	$196.77
$550,000	$265.29	$238.09
$650,000	$311.78	$279.42

Required *Financials*

Current Fund Balances & Last Three Year Average Expenditures




DISTRICT 33
Next
Steps

2026 Levy

- **November 19, 2026** - Board of Education votes on Intent to Levy for 2026 - tonight - this gives permission to post the notice of public hearing, which is required for levies over 5%.

- **December 3, 2026** - Public Hearing - takes place at the beginning of the board meeting.

- **December 17, 2026** - Board of Education votes on the 2026 Aggregate Levy. Aggregate Levy is submitted to the DuPage County by the last Tuesday in December.

Questions?

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Thank you!



