

**Dunlap Community Unit School District 323**  
**Board of Education Meeting**  
**December 17, 2025**

**ACTION ITEM**

**TO:** Members of the Board of Education  
Dr. Scott Dearman, Superintendent

**FROM:** Michael McKenzie, Chief Financial Officer

**SUBJECT:** Approval of 2025 Tax Levy

**PROPOSED ACTION:**

That the Board of Education approves the 2025 Tax Levy as presented.

**BACKGROUND INFORMATION:**

At the November 19th Board meeting, the administration presented to the Board of Education the proposed levy on the attached Certificate of Tax Levy for the 2025 levy. This proposed levy provides an estimated 2025 tax rate of \$4.43446 with a levy of \$50,781,700. The above figures are based on an EAV increase of 7%. The resolution is based on a ballooned EAV which allows us to capture more revenue if the EAV increases by more than the anticipated amount.

The levy documents attached to this action item include: Certificate of Tax Levy and Tax Levy Resolution

The 2025 levy request is more than 105% of the previous year's levy, therefore a Truth in Taxation Hearing has to be held.

Please contact me prior to the meeting if you have any questions.

**TAX LEVY RESOLUTION FOR THE YEAR 2024**  
**December 18, 2024**

Be It Resolved, that in the opinion of the Board of Education of the Dunlap Community Unit School District #323, the amount necessary to be raised by taxation for support of the public school system in District #323, Peoria County, Illinois, for 2024 is forty-seven million, three hundred forty-nine thousand four hundred seventy-eight dollars (\$47,349,478) and divided as follows:

**First:**

The sum of twenty-eight million, nine hundred thousand dollars (\$28,900,000) to be levied as a special tax for educational purposes, and

**Second:**

The sum of five million, seventy-five thousand dollars (\$5,075,000) to be levied as a special tax for operations, building, and maintenance purposes, and

**Third:**

The sum of two million, one hundred fifty thousand dollars (\$2,150,000) to be levied as a special tax for transportation purposes, and

**Fourth:**

The sum of five hundred forty thousand dollars (\$540,000) to be levied as a special tax for a Working Cash Fund, and

**Fifth:**

The sum of zero dollars (\$0) to be levied as a special tax for municipal retirement purposes, and

**Sixth:**

The sum of zero dollars (\$0) to be levied as a special tax for social security/medicare, and

**Seventh:** The sum of five hundred forty thousand dollars (\$540,000) to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes, and

**Eighth:**

The sum of three million, fifty thousand dollars (\$3,050,000) to be levied as a special tax for tort immunity purposes, and

**Ninth:**

The sum of four hundred thirty thousand dollars (\$430,000) to be levied as a special tax for special education purposes, and

**Tenth:**

The sum of five hundred forty thousand dollars (\$540,000) to be levied as a special tax for leasing educational facilities or computer technology or both, and temporary relocation expense purposes, and

**Eleventh:**

The sum of six million, one hundred twenty-four thousand four hundred seventy-eight dollars (\$6,124,478) to be levied as a special tax for bond and interest purposes.

Makes a total of forty-seven million, three hundred forty-nine thousand four hundred seventy-eight dollars (\$47,349,478)

And being at rates not exceeding the rates authorized by law or by votes of the electors of this district at elections held prior to the extension of taxes to be levied and collected on all real property subject to taxation for such purposes for 2024,

And the Board of Education for Dunlap Community Unit School District #323 hereby grants the District's Chief Financial Officer the authority to direct the County Clerk's Office to change our certified tax rate for the 2024 tax year, collectable in 2025, to the amount as determined on the 2024 levy calculation, and

Be It Further Resolved, a certified copy of the tax levy will be filed with the County Clerk, Peoria County, to have levied and extended upon the real property subject to taxation for school purposes herein before described for 2024.

Board of Education Dunlap Community Unit School District #323 County of Peoria State of Illinois

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

Attest: \_\_\_\_\_ Secretary