



**Bloomingtondale  
School District 13  
164 Euclid Avenue  
Bloomingtondale, Illinois  
60108-2604**


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**To:** Dr. Jon Bartelt and  
Board of Education  
  
**From:** Mr. John Reiniche  
**Date:** October 21, 2021  
**Re:** Supplemental Debt Service Levy

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**Background:**

The District has two types of debt; Referendum and Debt Extension Service Base otherwise known as DESB. DESB is a limit of debt a District can issue without voter authorization. The amount of DESB was determined back in 1994 based on how much debt the District had at that time. This amount stayed the same for many years. However, in 2009 the Debt Reform Act was passed which allows Districts to increase their DESB by CPI or 5%, the lower of the two.

**Situation:**

When the Board of Education approved the refinancing of bonds last year, it was also discussed having a resolution to access the CPI (Consumer Price Index) increase in the DESB (debt service extension base) in order to pay principal and interest on bonds. The District needs to access the CPI increase this year and going forward annually.

**Recommendation:**

The administration is recommending that the Board of Education approve the resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of the District as presented.

MINUTES of a regular public meeting of the Board of Education of School District Number 13, DuPage County, Illinois, held at the District Administrative Office, 164 South Euclid Avenue, Bloomingdale, Illinois, in said School District at 7:00 o'clock P.M., on the 22nd day of November, 2021.

\* \* \*

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, Matt Boebel, the President, and the following members were physically present at said location: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: \_\_\_\_\_

\_\_\_\_\_

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: \_\_\_\_\_

\_\_\_\_\_

The President announced that in view of the current financial condition of the District, the Board of Education would consider the adoption of a resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Member \_\_\_\_\_ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 13, DuPage County, Illinois.

\* \* \*

WHEREAS, School District Number 13, DuPage County, Illinois (the “*District*”), is a duly organized School District operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “*School Code*”); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited Tax School Bonds, Series 2019B (the “*Bonds*”); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

WHEREAS, pursuant to a resolution adopted by the Board of Education of the District (the “*Board*”) on the 23rd day of September, 2019, as supplemented by a Notification of Sale of the Bonds and a Direction for Abatement of Taxes, each dated the 24th day of September, 2019 (together, the “*Bond Resolution*”), and in accordance with the provisions of the School Code and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Resolution has been filed with the County Clerk of The County of DuPage, Illinois (the “*County Clerk*”); and

WHEREAS, pursuant to the Bond Resolution, the District directed the County Clerk to extend the taxes levied in the Bond Resolution to pay principal of and interest on the Bonds in accordance with the terms of the Bond Resolution; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the School Code and all taxable property in the District is subject to the levy of taxes to pay

the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*Tax Extension Limitation Law*”); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the “*Base*”), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2021 is equal to \$165,236.45 (the “*2021 Base*”); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Resolution; and

WHEREAS, in accordance with the School Code, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2021 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year, whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of School District Number 13, DuPage County, Illinois, as follows:

*Section 1.* The preambles to this Resolution are hereby found and determined to be true, correct and complete and are hereby incorporated into this Resolution by this reference.

*Section 2.* The District does hereby levy for each of the years 2021 to 2033, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Resolution. A schedule showing the aggregate of the taxes levied in the Bond Resolution and the taxes levied in this Resolution is set forth in Column (D) of *Exhibit A*.

*Section 3.* Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2021 to 2034, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amount aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated as the "School Bond and Interest Fund of 2019B", which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the School Treasurer who receives the taxes of the District.

*Section 4.* If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

*Section 5.* All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted November 22, 2021.

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President, Board of Education

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Secretary, Board of Education

**EXHIBIT A**

**SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED**

<b>YEAR OF LEVY</b>	<b>(A) DEBT SERVICE ON THE BONDS</b>	<b>(B) TAXES LEVIED IN 2019</b>	<b>(C) SUPPLEMENTAL TAX LEVY</b>	<b>(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE</b>
2021	\$161,325.00	\$159,291.38	\$2,033.62	\$161,325.00
2022	163,100.00	159,291.38	3,808.62	163,100.00
2023	164,725.00	159,291.38	5,433.62	164,725.00
2024	171,125.00	159,291.38	5,945.07	165,236.45
2025	172,300.00	159,291.38	5,945.07	165,236.45
2026	173,325.00	159,291.38	5,945.07	165,236.45
2027	179,125.00	159,291.38	5,945.07	165,236.45
2028	179,700.00	159,291.38	5,945.07	165,236.45
2029	180,125.00	159,291.38	5,945.07	165,236.45
2030	185,325.00	159,291.38	5,945.07	165,236.45
2031	190,225.00	159,291.38	5,945.07	165,236.45
2032	189,900.00	159,291.38	5,945.07	165,236.45
2033	194,350.00	159,291.38	5,945.07	165,236.45
2034	50,750.00	50,750.00	0.00	50,750.00

Member \_\_\_\_\_ moved and Member \_\_\_\_\_  
seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: \_\_\_\_\_

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The following members voted NAY: \_\_\_\_\_

Whereupon the President declared the motion carried and said resolution adopted, and in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of School District Number 13, DuPage County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

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Secretary, Board of Education



STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF DUPAGE         )

**CERTIFICATION OF MINUTES AND RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of School District Number 13, DuPage County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 22nd day of November, 2021, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 13, DuPage County, Illinois.

A true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 22nd day of November, 2021.

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Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF DUPAGE         )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DuPage, Illinois, and as such official I do further certify that on the 22<sup>nd</sup> day of November, 2021, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 13, DuPage County, Illinois.

duly adopted by the Board of Education of School District Number 13, DuPage County, Illinois, on the 22nd day of November, 2021, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this 22<sup>nd</sup> day of November, 2021.

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County Clerk

[SEAL]

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF DUPAGE         )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of School District Number 13, DuPage County, Illinois (the “*District*”), and as such official I do further certify that on the 22nd day of November, 2021, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 13, DuPage County, Illinois.

duly adopted by the Board of Education of the District on the 22nd day of November, 2021, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 22nd day of November, 2021.

School

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