

DIXON PUBLIC SCHOOLS #170

"A Place to Grow"

www.dps170.org

1335 Franklin Grove Road
Dixon, Illinois 61021

Phone: (815) 373-4966
Fax: (815) 284-8576

Margo Empen, Superintendent
Doug Stansford, Asst. Superintendent
Marc Campbell, Business Manager

Date: December 17, 2025
To: Board of Education Members
From: Margo Empen, Superintendent & Marc Campbell, Chief School Business Official
RE: 2025 Tax Year Resolution and Certificate of Levy

On November 19, 2025, the Board of Education received the proposed 2025 Tax Year Levy. At that meeting the Board adopted a resolution necessary to begin the levy process. The Board of Education is required to determine the estimated amount of taxes necessary to be levied at least twenty (20) days before adopting the levy. The attached resolution, Certificate of Levy and Truth in Taxation Certificates of Compliance will complete the levy process. The District's levy must then be filed with both the Lee and Ogle County Clerks by the last Tuesday in December which is the legally established deadline for doing so.

This levy will be extended in the spring and summer of 2026 and represents tax revenues that will be collected to operate the FY 27 (2026-2027) school year. It is important that the Board realizes that the assessed value figure for the 2025 tax year is a projection. We will not have actual 2025 Equalized Assessed Value figures until April or May of next year, but the District will not have the opportunity to amend the 2025 tax levy at that time. Because of this time cycle, the tendency is to estimate the assessed value slightly on the high side. A taxing body can and probably will get less, but it cannot get more than its levy.

Although actual 2025 EAV figures will not be available from either Lee or Ogle Counties for several months. As of the time this memorandum, Lee County estimated EAV is incomplete but Ogle County estimated EAV is available. Estimates from the assessors' offices show a combined EAV increase while taking into consideration exemptions or new construction. Therefore, the 10.0% figure used to calculate the proposed levy is based primarily upon an incomplete estimated EAV value.

District Administration recommends the Board of Education adopt the attached resolution, Certificate of Levy and Truth in Taxation Certificates of Compliance on December 17, 2025. The information will then be filed with the appropriate documents with both county clerks.

Dixon Public Schools, in cooperation with the community, will provide students with a comprehensive educational program that produces well-educated, self-sufficient, and involved citizens.

RESOLUTION MAKING THE TAX LEVY

The Board of Education took up the question of ascertaining as nearly as practical how much money must be raised by a special tax for Education; Operations and Maintenance; Transportation; Municipal Retirement; Social Security; Liability Insurance; Special Education; Leasing; Fire Prevention and Safety and Working Cash purposes for the ensuing year.

The Board of Education of Dixon Unit School District #170, Lee and Ogle Counties, Illinois, has ascertained and determined and does hereby ascertain and determine that:

the sum of 16,980,000.00 dollars to be levied as a special tax for Education purposes;

the sum of 2,877,000.00 dollars to be levied as a special tax for Operations and Maintenance purposes;

the sum of 1,151,000.00 dollars to be levied as a special tax for Transportation purposes;

the sum of 388,300.00 dollars to be levied as a special tax for Municipal Retirement purposes;

the sum of 438,300.00 dollars to be levied as a special tax for Social Security purposes;

the sum of 287,000.00 dollars to be levied as a special tax for Leasing purposes;

the sum of 1,789,000.00 dollars to be levied as a special tax for Liability Insurance purposes;

the sum of 287,000.00 dollars to be levied as a special tax for Fire Prevention and Safety purposes;

the sum of 287,000.00 dollars to be levied as a special tax for Working Cash purposes;

the sum of 230,000.00 dollars to be levied as a special tax for Special Education purposes;

on taxable property of our School District for the year 2025.

THEREFORE, BE IT RESOLVED that such amounts will be presented in the form and manner prescribed by the State of Illinois law.

_____ moved the adoption of the Resolution as read, and

_____ seconded the motion.

Members voting AYE: _____

Members voting NAY: _____

The motion having received a majority of the votes cast, the President thereupon declared the motion carried and the Resolution adopted.

Dated this 17th day of December, 2025.

Secretary, Board of Education

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

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	Dixon USD	District Number	170	County	Lee, Ogle
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Amount of Levy

Educational	\$ 16,980,000	Fire Prevention & Safety *	\$ 287,000
Operations & Maintenance	\$ 2,877,000	Tort Immunity	\$ 1,789,000
Transportation	\$ 1,151,000	Special Education	\$ 230,000
Working Cash	\$ 287,000	Leasing	\$ 287,000
Municipal Retirement	\$ 388,300		\$ 0
Social Security	\$ 438,300	Other	\$ 0
		Total Levy	\$ 24,714,600

* 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 16,980,000 dollars to be levied as a special tax for educational purposes; and
the sum of 2,877,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,151,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 287,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 388,300 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 438,300 dollars to be levied as a special tax for social security purposes; and
the sum of 287,000 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 1,789,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 230,000 dollars to be levied as a special tax for special education purposes; and
the sum of 287,000 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 2025

Signed this 17th day of December 2025

(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

6

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 170, Lee, Ogle County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025.

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 2025, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

2025 LEVY CALCULATION PAGE

Original Assumptions

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Actual Total EAV for 2024 \$525,266,625

Estimated Existing EAV % change for 2025 10.00%
Estimated Existing EAV Value for 2025 \$575,593,288

Estimated Total EAV for 2025 \$575,593,288
Estimated Total EAV % change for 2025 10.00%

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount \$	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	\$15,436,365.44	2.95	\$16,980,001.98	\$16,980,001.98	\$16,980,000		\$16,980,000.00	NO
Operations & Maintenance	\$2,616,333.13	0.50	\$2,877,966.44	\$2,877,966.44	\$2,877,000		\$2,877,000.00	NO
Transportation	\$1,046,533.25	0.20	\$1,151,186.58	\$1,151,186.58	\$1,151,000		\$1,151,000.00	NO
Working Cash	\$261,633.31	0.05	\$287,796.64	\$287,796.64	\$287,000		\$287,000.00	NO
Municipal Retirement	\$569,854.08				\$388,300		\$388,300.00	
Social Security	\$417,508.46				\$438,300		\$438,300.00	
Fire Prevention & Safety *	\$261,633.31	0.05	\$287,796.64	\$287,796.64	\$287,000		\$287,000.00	NO
Tort Immunity	\$1,703,945.42				\$1,789,000		\$1,789,000.00	NO
Special Education	\$209,306.65	0.04	\$230,237.32	\$230,237.32	\$230,000		\$230,000.00	NO
Leasing	\$261,633.31	0.05	\$287,796.64	\$287,796.64	\$287,000		\$287,000.00	NO
	\$0.00	0.00	\$0.00	\$0.00			\$0.00	YES

Truth in Taxation
District Levy \$24,714,600.00
9.43% YES
Truth in Taxation Required

Extension \$22,584,746.36

Bond & Interest Extension \$3,158,346.33

Estimated Bond and Interest Levy \$3,288,183.50
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy \$3,288,183.50

4.11%

Total Extension \$25,743,092.69

Total Levy \$28,002,783.50

8.78%

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**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE AND
CERTIFICATION OF ESTIMATES OF REVENUES BY SOURCE OF THE
DIXON UNIT SCHOOL DISTRICT #170
OF LEE AND OGLE COUNTIES, ILLINOIS**

The undersigned, duly elected, qualified and acting President of the Dixon Unity School District #170 does hereby certify that hereto is a true and correct copy of the Budget and Appropriation Ordinance of said District for the fiscal year beginning July 1, 2025 and ending June 30, 2026, as adopted this 17th day of September, 2025.

The undersigned, Chief Fiscal Officer, of Dixon Unit School District #170, Lee County, Illinois, does hereby certify that the Estimates of Revenues by Source or anticipated amount to be received by said taxing district, is either set forth in said ordinances as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements and on behalf of Dixon Unit School District #170, Lee county, Illinois.

Dated this 17th day of December, 2025

Dated this 17th day of December, 2025

President, Board of Education

Chief Fiscal Officer

Filed this ____ day of ____ 2023.

County Clerk

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Certificate Attesting to Certificate of Levy

I, the undersigned, do hereby certify that I am Secretary of the Board of Education of Dixon Unit School District #170, Lee and Ogle Counties, State of Illinois; and

I do further certify that the Board of Education of said district at a regularly convened meeting of the Board of Education held on the 17th day of December 2025 adopted a "Certificate of Tax Levy," a true and correct copy of which said certificate as adopted is attached hereto.

Dated this 17th day of December, 2025

Secretary, Board of Education

Filed this ____ day of ____ 2023.

County Clerk

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