



To: Board of Education
Dr. Jon Bartelt
From: Ms. Valerie Varhalla
Re: Tax Levy 2022
Date: December 19, 2022

Bloomington
School District 13
164 Euclid Avenue
Bloomington, Illinois
60108-2604

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Background:

Adopting a levy on an annual basis is one of the major functions of the Board of Education. Revenues from local property taxes generate approximately 89% of all revenues for this school district, which is done through the levy process. On October 24, 2022, the tentative levy was presented to the Board of Education, as required by law at least 20 days prior to its adoption. Finally, the levy needs to be filed with the County Clerk's Office on or before the last Tuesday in December.

Situation:

On Thursday, December 8, 2022 a notice was published in the Daily Herald announcing a public hearing to be held at the District Office on December 19, 2022 for the purposes of adopting the 2022 tax levy. Levy amounts were determined based on projected expenditures for the 2023-2024 budget. Revenues from the 2022 levy will be received in June and September, impacting two budget years. The district's levy request reflects an increase of 9%.

For your convenience I have attached the four legal documents that will need to be signed by the Board of Education's President and Secretary; 1.) Resolution Approving the Tax Levy, 2.) Certificate of Tax Levy (ISBE 50-02), 3.) The Secretary's Certificate for Approving the Resolution of Tax Levy, 4.) Certificate of Compliance with the Truth in Taxation Law

Recommendation:

That the Board of Education of Bloomington School District 13, DuPage County, Illinois, approve levies on the equalized assessed valuation of the taxable property of said school district for the year 2022 as described in the Resolution Approving 2022 Tax Levy as presented.

RESOLUTION APPROVING 2022 TAX LEVY

WHEREAS, the Board of Education of Bloomingdale School District No. 13, DuPage County, Illinois, has determined the amount of money that is necessary to be raised by taxation for the year 2022; and

WHEREAS, the Board of Education has heretofore adopted a Budget Resolution for the District for the fiscal year commencing July 1, 2022 and ending June 30, 2023; and

WHEREAS, the Board of Education disclosed at a public meeting its intention to adopt a levy; and

WHEREAS, the Board of Education provided notice of its intent to adopt a levy.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of Bloomingdale School District No. 13, DuPage County, Illinois, as follows:

1. That there shall be and there is hereby levied by the Board the amounts set forth on Exhibit A attached hereto and made a part of this Resolution, which is the Certificate of Tax Levy for the year 2022.

2. That the Board President and Board Secretary are hereby authorized to execute the Certificate of Tax Levy and supporting forms and Certifications and the District Administration is hereby authorized and directed to file the Certificate of Tax Levy and all supporting forms and Certifications with the County Clerk of DuPage County, Illinois.

A motion was made by _____ and seconded by _____ that the Resolution Approving 2022 Tax Levy be adopted as presented. Upon roll call the following members answered:

AYES: _____

NAYS: _____

ABSENT: _____

The President declared the motion carried and the Resolution adopted.

President, Board of Education
Bloomingdale School District No. 13,
DuPage County, Illinois

ATTEST:

Secretary, Board of Education
Bloomingdale School District No. 13,
DuPage County, Illinois

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	Bloomington	District Number	13	County	Dupage
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Amount of Levy

Educational	\$ 15,560,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 2,548,515	Tort Immunity	\$ 40,000
Transportation	\$ 714,000	Special Education	\$ 170,000
Working Cash	\$ 200,000	Leasing	\$ 0
Municipal Retirement	\$ 300,000	Other	\$ 0
Social Security	\$ 300,000	Total Levy	\$ 19,832,515

* 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 15,560,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 2,548,515 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 714,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 200,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 300,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 300,000 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 40,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 170,000 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 2022

Signed this _____ day of _____, 2022, _____
 (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 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 13, Dupage County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2022 was filed in the office of the County Clerk of this County on 2022.

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 2022, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, the undersigned, DO HEREBY CERTIFY that I am the duly elected and acting Secretary of the Board of Education of Bloomingdale School District No. 13, DuPage County, Illinois, and as such I am the keeper of the records and minutes of said Board.

I DO FURTHER CERTIFY that attached hereto is a true and correct copy of a Resolution entitled:

RESOLUTION APPROVING 2022 TAX LEVY

which Resolution was duly adopted by said Board of Education at a meeting held on the 19th day of December, 2022.

I do further certify that a quorum of said Board of Education was present at said meeting, and that the Board complied with all the requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of December, 2022.

Secretary, Board of Education
Bloomingdale School District No. 13,
DuPage County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF COMPLIANCE WITH
THE TRUTH-IN-TAXATION LAW

I, the undersigned, DO HEREBY CERTIFY that I am the presiding officer of the Board of Education of Bloomingdale School District No. 13, DuPage County, Illinois.

I DO HEREBY CERTIFY that the 2022 real estate tax levy resolution of Bloomingdale School District No. 13, DuPage County, Illinois, attached hereto, was adopted pursuant to and in full compliance with the provisions of Sections 18-60 through 18-85 of the Illinois Property Tax Code (35 ILCS 200/18-60 to 18-85), also known as the “Truth in Taxation Law.”

IN WITNESS THEREOF, I have placed my official signature this 19th day of December, 2022.

President, Board of Education
Bloomingdale School District 13
DuPage County, Illinois

ATTEST:

Board Secretary

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 19th day of December, 2022.

* * *

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

Upon the roll being called, Matthew 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, and a resolution adopted by the Board on the 22nd day of November, 2021 (collectively, 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 2022 is equal to \$173,498.27 (the "*2022 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 2022 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 2024 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 2022 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 December 19, 2022.

President, Board of Education

Secretary, Board of Education

EXHIBIT A

SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED

YEAR OF LEVY	(A) DEBT SERVICE ON THE BONDS	(B) TAXES ON FILE	(C) SUPPLEMENTAL TAX LEVY	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2022	163,100.00	163,100.00	0.00	163,100.00
2023	164,725.00	164,725.00	0.00	164,725.00
2024	171,125.00	165,236.45	5,888.55	171,125.00
2025	172,300.00	165,236.45	7,063.55	172,300.00
2026	173,325.00	165,236.45	8,088.55	173,325.00
2027	179,125.00	165,236.45	8,261.82	173,498.27
2028	179,700.00	165,236.45	8,261.82	173,498.27
2029	180,125.00	165,236.45	8,261.82	173,498.27
2030	185,325.00	165,236.45	8,261.82	173,498.27
2031	190,225.00	165,236.45	8,261.82	173,498.27
2032	189,900.00	165,236.45	8,261.82	173,498.27
2033	194,350.00	165,236.45	8,261.82	173,498.27
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: _____

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.

Secretary, Board of Education

