

2024 Tax Levy Hearing

Thursday, December 19, 2024 6:50 PM

John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1. **Call to Order**

2. **Roll Call**

3. **Public Hearing on the 2024 Proposed Property
Tax Levy**

4. **Public Comment Regarding the 2024 Proposed
Property Tax Levy**

5. **Adjournment**

6. **Call to Order**

7. **Roll Call**

8. **Public Hearing on the 2024 Proposed Property
Tax Levy**

9. **Public Comment Regarding the 2024 Proposed
Property Tax Levy**

10. **Adjournment**



SALT CREEK SCHOOL DISTRICT 48

**Board of Education
John E. Albright Middle School
1110 S. Villa Avenue
Villa Park, IL 60181**

**December 19, 2024 at 6:50 PM - 2024
Tax Levy Hearing**

1. Call to Order
2. Roll Call
3. Public Hearing on the 2024 Proposed Property Tax Levy
4. Public Comment Regarding the 2024 Proposed Property Tax Levy
5. Adjournment



SALT CREEK SCHOOL DISTRICT NO. 48

SERVING THE COMMUNITIES OF ELMHURST • OAK BROOK • OAKBROOK TERRACE • VILLA PARK

www.saltcreek48.org

AMY M. ZAHER, ED.D.
Superintendent of Schools

ADMINISTRATIVE OFFICES
1110 S. VILLA AVE.
VILLA PARK, IL 60181
(630) 279-8400
FAX (630) 279-6167

To: Board of Education
Dr. Amy Zaher, Superintendent

From: Julie Jilek, Director of Operations and Business Services, CSBO

Date: December 19, 2024

Re: Adoption of Property Tax Levy 2024

The Board of Education annually approves a property tax levy and must file the adopted property tax levy with the Cook County Clerk's Office no later than the last Tuesday in December. The Truth-In-Taxation Act requires the Board of Education to determine a proposed levy amount at least twenty days prior to final adoption of the property tax levy. If the proposed aggregate levy, which excludes the Debt Service levy, exceeds 105% of the prior year aggregate extension, then a public hearing must be held prior to levy adoption.

Following the review and approval of the tentative levy on November 19th, the Board of Education authorized the publication of a notice in Suburban Life regarding the Salt Creek District 48 2024 Proposed Property Tax Levy. This notice advised the community of the amount of the tax levy increase and the date of the public hearing. The levy will then be approved following the public hearing.

The Salt Creek School District Administration has worked with our partners at Raymond James and PMA to prepare the Draft 2024 Tentative Tax Levy. That document served as the preliminary estimate of the 2024 Property Tax Levy as required by Illinois State Statutes. In summary, with the CPI of 3.4%, which is under the maximum allowed under the Property Tax Extension Limitation law (PTELL) of 5.0%, and applying an estimate of \$30,000,000 for new property, the levy represents an increase of 7.03% over the previous year. The District's goal is to levy the maximum amount allowable under the specifications of PTELL in order to generate revenues sufficient to meet increasing operating costs.

Once the Public Hearing is completed, the Board will be asked to take the following actions.

1. Move that the Board of Education approve the Resolution Authorizing and Directing the Tax Levy including authorizing the Certificate of Tax Levy for the year 2024 be filed with the Dupage County Clerk accordingly.
2. Signature (Board President) on the Certificate of Compliance with Truth-In-Taxation form.
3. Signature (Board President and Secretary) on the ISBE Certificate of Tax Levy

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The final Levy has been attached for Board review.

Attachments:

- Newspaper Posting
- 2024 Levy Calculation Page
- ISBE Certificate of Tax Levy
- Certificate of Compliance with Truth-In-Taxation
- Resolution to Adopt Tax Levy for 2024

Recommendation:

It is recommended that the Salt Creek School District Board of Education authorize the filing of the 2024 Salt Creek District 48 Tax Levy in the amount of \$12,533,136 with the DuPage County Clerk that represents a 7.03% increase over the 2023 actual tax capped extension.

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To: Board of Education
Dr. Amy Zaher, Superintendent

From: Julie Jilek, Director of Operations and Business Services, CSBO

Date: December 19, 2024

Re: Compliance with Public Act 102-0895 and Public Act 103-0394

Public Act 102-0895 requires all school districts to disclose to the public at a public hearing at which the district certifies its budget and levy for the taxable year, the cash reserve balance of all funds held by the district related to its operational levy.

Public Act 103-0394 requires school districts to calculate and present annually at a Board meeting the combined annual average expenditures of its operational funds for the previous three fiscal years as reported in the district's most recently audited annual financial reports. Operation; funds shall include the district's Educational, Transportation, Operations and Maintenance Funds.

| Fiscal Expenditures and Fund Balances | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Principal Operating Funds | 2022 AFR | 2023 AFR | 2024 AFR | 3-Year Average | Fund Balance 6/30/2024 |
| Education | \$11,293,681 | \$13,223,834 | \$15,085,500 | \$13,201,005 | \$14,628,041 |
| O&M | \$1,393,605 | \$1,024,369 | \$1,974,369 | \$1,464,114 | \$2,861,271 |
| Transportation | \$674,951 | \$710,689 | \$897,982 | \$761,207 | \$1,173,938 |
| Total | \$13,362,237 | \$14,958,892 | \$17,957,851 | \$15,426,327 | \$18,663,250 |

Since the principal operating funds of the district are not equal to or greater than 2.5 times the district's average combined expenditures in those funds over the prior three years, no further action is required.

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Man pleads obscenity charge

Lane, was sentenced Monday to 24 months of sex offender probation and 60 days in jail. He will have to serve at least 30 days before he is eligible for release, and was given credit for three days he spent in jail after his arrest.

He also agreed to have his use of the internet monitored by probation officers, and to undergo sex offender counseling if probation orders it.

Detzler was charged in 2022 with possessing a sexual abuse material video depicting a child under the age of 13, authorities said.

said adding a transportation complex to the property could put the events at the fairgrounds at risk.

He noted the fairgrounds hosted 100 events this year and has drawn more than 320,000 visitors. Many of those events were hosted on the north end of the property where county officials want to locate the transportation complex, he added.

"That is a major concern for the association," he said.

County officials, however, noted that part of the plans include tearing down the grandstands, which have been condemned already.

That would make way for a new green space that Ozog said was the equivalent of three football fields. County officials noted that would create a space larger than what was used for the Highland Games at the fairgrounds.

Conroy said the county met with fairgrounds officials and held lengthy discussions to reach a compromise where "everyone could get what's needed."

County board members next month are expected to approve a resolution backing the project. While county commissions would review the plans, the city of Wheaton would have the final say on approvals.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR SALT CREEK SCHOOL DISTRICT 48 2024 Tax Year

- I. A public hearing to approve a proposed property tax levy for Salt Creek School District 48 will be held on Thursday, December 19, 2024, at 6:50 PM at John E. Albright Middle School, 1110 South Villa Avenue, Villa Park, IL 60181 (Library lower level).

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Julie Jilek, Director of Operations & Business Services at jjilek@saltcreek48.org.

- II. The corporate and special property taxes extended or abated for the year 2023 were \$11,710,306

The estimated corporate and special property taxes to be levied for 2024 are \$12,533,136. This represents a 7.03% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2023 were \$0.00.

The estimated property taxes to be levied for debt service and public commission leases for 2024 are \$0.00.

- IV. The total property taxes extended or abated for 2023 were \$11,710,306. The estimated total property taxes to be levied for 2024 are \$12,533,136. This represents a 7.03% increase over the previous year.

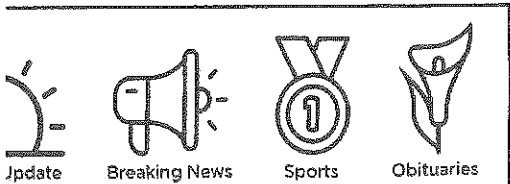
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94-CL2209103

2024 LEVY CALCULATION PAGE

Limiting Rate: $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI})) / (\text{Total EAV} - \text{New Property})$

| | |
|----------------------------|-----------------|
| Limiting Rate | 1.4156 |
| Estimated Capped Extension | \$12,533,135.48 |

| Original Assumptions | |
|------------------------------------------|--------------------------------------------|
| Consumer Price Index | 3.40% |
| Actual Total EAV for 2023 | \$814,630,017 |
| Estimated Existing EAV % change for 2024 | 5.00% |
| Estimated Existing EAV Value for 2024 | \$855,361,518 |
| Estimated New Property for 2024 | \$30,000,000 |
| Estimated Total EAV for 2024 | \$885,361,518 <i>Includes New Property</i> |
| Estimated Total EAV % change for 2024 | 8.68% <i>Includes New Property</i> |

| Legend |
|-----------------------------------|
| District Assumptions & Data Entry |
| Calculated Values |
| Review Needed |

| | Prior Year Extension | Statutory Maximum Tax Rate | Individual Fund Estimated Maximum Extension | Weighted Extension Based on Prior Year Extension | Levy Amount \$ | Levy Increase % | Final Levy Amount |
|----------------------------|----------------------|----------------------------|---------------------------------------------|--------------------------------------------------|----------------|-----------------|-------------------|
| Educational | \$8,110,456.45 | | | \$8,680,340.66 | \$9,707,941 | | \$9,707,941.00 |
| Operations & Maintenance | \$3,039,384.59 | 0.55 | \$4,869,488.35 | \$3,252,948.07 | \$2,252,948 | | \$2,252,949.00 |
| Transportation | \$396,724.82 | | | \$424,600.84 | \$397,000 | | \$397,000.00 |
| Working Cash | \$0.00 | 0.00 | \$0.00 | \$0.00 | | | \$0.00 |
| Municipal Retirement | \$69,243.55 | | | \$74,108.97 | | | \$74,109.00 |
| Social Security | \$94,497.08 | | | \$101,136.95 | | | \$101,137.00 |
| Fire Prevention & Safety * | \$0.00 | 0.00 | \$0.00 | \$0.00 | | | \$0.00 |
| Tort Immunity | \$0.00 | | | \$0.00 | | | \$0.00 |
| Special Education | \$0.00 | 0.00 | \$0.00 | \$0.00 | | | \$0.00 |
| Leasing | \$0.00 | 0.00 | \$0.00 | \$0.00 | | | \$0.00 |
| | \$0.00 | 0.00 | \$0.00 | \$0.00 | | | \$0.00 |

Capped Extension **\$11,710,306.49**

\$12,533,135.48

| Truth in Taxation | | |
|-----------------------------------|-----------------|------------------|
| Capped Levy | \$12,533,136.00 | 7.03% YES |
| <i>Truth in Taxation Required</i> | | |

Levy Amount Above Estimated Extension **\$0.52**

SEDOL IMRF Extension **\$0.00**

Estimated SEDOL IMRF Levy **\$0.00**
(Lake County Only, Included in Truth in Taxation Calculation)

SEDOL IMRF Levy **\$0.00**

Bond & Interest Extension **\$0.00**

Estimated Bond and Interest Levy **\$0.00**
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy **\$0.00** **#DIV/0!**

Total Extension **\$11,710,306.49**

Total Levy **\$12,533,136.00** **7.03%**

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division

(217) 785-8779

Original:
 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 Salt Creek | District Number 48 | County DuPage |
|------------------------------------|------------------------------|-------------------------|

Amount of Levy

| | | | |
|-------------------------------------|---------------------|---------------------------------------|----------------------|
| Educational | \$ <u>9,707,941</u> | Fire Prevention & Safety * | \$ <u>0</u> |
| Operations & Maintenance | \$ <u>2,252,949</u> | Tort Immunity | \$ <u>0</u> |
| Transportation | \$ <u>397,000</u> | Special Education | \$ <u>0</u> |
| Working Cash | \$ <u>0</u> | Leasing | \$ <u>0</u> |
| Municipal Retirement | \$ <u>74,109</u> | | \$ <u>0</u> |
| Social Security | \$ <u>101,137</u> | Other | \$ <u>0</u> |
| | | Total Levy | \$ <u>12,533,136</u> |

* 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 9,707,941 dollars to be levied as a special tax for educational purposes; and
 the sum of 2,252,949 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 397,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 0 dollars to be levied as a special tax for a working cash fund; and
 the sum of 74,109 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 101,137 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 0 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 0 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 2024

Signed this 19 day of December 2024

(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 0

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 48, DuPage County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024 was filed in the office of the County Clerk of this County on 2024.

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 2024, is \$ _____.

(Signature of County Clerk)

(Date)

(County)



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CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION IN ACCORDANCE WITH CHAPTER 35 SECTIONS 200/18-55 THROUGH 200/18-100 ILLINOIS COMPILED STATUTES

I, Dane Cuny, hereby certify to the DuPage County Clerk that Salt Creek School District No. 48 has complied with all provisions of Truth in Taxation, as amended, with respect to the adoption of the 2024 tax levy;

(CHECK ONE)

The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate extension plan any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are inapplicable.

The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are applicable and have been met. Said public hearing was held on December 19, 2024.

Presiding Officer

Date

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RESOLUTION TO ADOPT TAX LEVY FOR 2024 SALT CREEK SCHOOL DISTRICT NO. 48 DUPAGE COUNTY, ILLINOIS

“WHEREAS, The Board of Education of Salt Creek School District No. 48, DuPage County, Illinois, has received a recommendation from the Administration of the amounts of money required to run the school and to be levied against all taxable property of said School District No. 48 in the amount of \$12,533,136.

NOW, THEREFORE BE IT RESOLVED that the Board of Education for Salt Creek School District No. 48, DuPage County, Illinois, certifies that the following taxes be levied on the equalized assessed value of all taxable property of said School District for 2024 in the amount of \$9,707,941 for Educational purposes; \$2,252,949 for Operations and Maintenance purposes; \$397,000 for Transportation purposes; \$74,109 for Illinois Municipal Retirement purposes; \$101,137 for Social Security purposes; the aggregate amount of the above being \$12,533,136 and that its officers do certify the Certificate of Tax Levy to the Clerk of DuPage County, Illinois, this 19th day of December, 2024; a copy of said Certificate being attached.”

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This Resolution shall be in full force and effect forthwith upon its passage. 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 members voted as follows:

AYES:

NAYS:

ABSENT:

President, Board of Education
Salt Creek School District 48,
DuPage County, Illinois

ATTEST:

Secretary, Board of Education
Salt Creek School District 48,
DuPage County, Illinois

DATE: _____, 2024

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