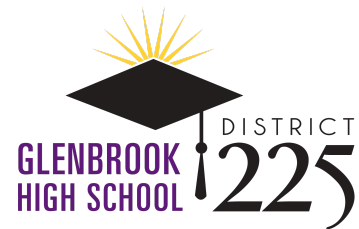


MEMORANDUM



To: Dr. Charles Johns
Board of Education

From: Vicki Tarver

Date: Monday, December 9, 2024

Re: Tax Levy for 2024

EXECUTIVE SUMMARY

Each year, the school district holds a public hearing on the estimated tax levy. The estimated levy for 2024 represents an increase of 5% for the operating funds, while also capturing additional resources from new property growth, which will provide the financial resources necessary to support the school district's educational programs for approximately 5,200 students. The Cook County Clerk will apply calculations required by the Property Tax Extension Limitation Law (PTELL) prior to determining the amount of funds permissible to be collected through the tax extension. This evening, the Board will take action to approve a tax levy for 2024, and give the authorization to file the levy with the cook county clerk.

BACKGROUND

Estimated Tax Levy

The Business Services department prepared an estimated tax levy which was presented and discussed with the Finance Committee and the Board of Education. At the November 11, 2024 meeting, the Board approved a resolution regarding the estimated tax levy for 2024. Additionally, the Board directed the administration to publish the estimated levy amounts and schedule a public hearing on the estimated tax levy as part of the December 9, 2024, regular meeting. The estimated levy amounts were published in the Glenview Announcements and Northbrook Star on Thursday, November 14, 2024, and the public hearing was scheduled and announced.

Truth in Taxation Hearing on the 2024 Estimated Levy

The Truth in Taxation Act (35 ILCS 200/18-55) requires a taxing district to schedule and announce a public hearing whenever an estimated tax levy, exclusive of bond and interest costs exceeds 105% of the previous year's extension. Because the estimated tax levy for 2024 represents a 5% increase over the previous year's extension, a hearing is required. The public hearing will provide an opportunity for any members of the public to present their thoughts to the Board regarding the estimated tax levy.

Resolution Regarding Application of Loss and Cost Factor to 2024 Tax Levies

The County Clerk has the authority when determining tax rates for the extension of tax levies to impose an additional rate factor to account for the loss and cost of uncollected taxes. The rate applied depends on the historical trend of uncollected taxes for the county. As a result, Cook County adds a 3% loss and cost factor to the District's operating fund levies, and 5% to debt service levies to account for anticipated shortfalls. This factor further ensures that the District will collect sufficient property taxes necessary to fund operations and make all required debt payments. It is important to emphasize that the County Clerk is still limited by the guidelines of the PTELL with regard to the operating fund's tax extensions. As a

result, even with the addition of the loss and cost factor, the District will not receive any more tax revenue than what is permitted under the Tax Cap.

The Resolution Regarding Application of Loss and Cost Factor to 2024 Tax Levies instructs the County Clerk to apply a loss and cost factor of 3% to the District's operating levies, and 5% to the debt service levies.

Resolution to Instruct County Clerk How to Apportion 2024 Tax Levy Extension Reduction

While we typically discuss the estimated tax levy as a total amount of revenue, with an associated percentage-based increase from the previous year, the Certificate of Levy requires a specific dollar value to be identified for each fund. After the County Clerk calculates the maximum levy amount permitted under the Tax Cap, the amounts originally requested might need to be decreased. It has been the District's practice to direct the County Clerk to apply any reduction in the tax levy to the Educational Fund, to ensure that the amounts requested in the other funds are collected.

Public Act 102-0895 Compliance

In accordance with Public Act 102-0895, school districts are required to disclose "the cash reserve balance of all funds held by the district related to its operational levy, and, if applicable, any obligations secured by those funds" (105 ILCS 5/17-1.3). This information has been made available to the public in the following formats:

- 2025 Fiscal Year Budget; and
- 2024 Fiscal Year Annual Financial Report.

Both of these documents are available on the school district's website via:

Our District > Departments > Business Services > Financial Information

As is required by statute, a reminder that these materials are accessible online will be announced during the public hearing.

RECOMMENDATION

It is recommended that the Board of Education approve the:

- Resolution to Levy 2024 Taxes;
- Resolution Regarding Application of Loss and Cost Factor to 2024 Tax Levies; and
- Resolution to Instruct County Clerk How to Apportion 2024 Tax Levy Extension Required

Notice of Public Hearing

Published Thursday, November 11, 2024
Glenview Announcements and Northbrook Star-Tribune Publishing

NOTICE OF PROPOSED TAX INCREASE FOR GLENBROOK HIGH SCHOOL DISTRICT 225

- I. A public hearing to approve a proposed property tax levy increase for Glenbrook High School District 225 for 2024 will be held on December 9, 2024, at 7:00 PM at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois, 60026.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Carol Smith, Board Secretary, at 3801 W. Lake Avenue, Glenview, Illinois, phone: (847) 486-4710, e-mail: csmith1@glenbrook225.org.

- II. The corporate and special purpose property taxes extended or abated for 2023 were \$147,724,902.

The proposed corporate and special purpose property taxes to be levied for 2024 are \$155,111,147. This represents a 5.0% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2023 were \$11,792,471.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$10,252,342. This represents a 13.1% decrease over the previous year.

- IV. The total property taxes extended for 2023 were \$159,517,373. The estimated total property taxes to be levied for 2024 are \$165,363,489. This represents a 3.7% increase over the previous year.

**GLENBROOK HIGH SCHOOL DISTRICT 225
RESOLUTION TO LEVY 2024 TAXES**

WHEREAS, the Board of Education is authorized by Article 17 of the School Code (105 ILCS 5/17-1, et seq.) to levy special taxes for various purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Glenbrook High School District 225, Cook County, Illinois, as follows:

Section 1: The amounts of money, as indicated on the Certificate of Levy attached to and made a part of this document, shall be raised by special tax for the various purposes as in the Certificate of Tax Levy indicated for the ensuing year.

Section 2: The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of Cook County on or before the last Tuesday in December of 2024.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Upon motion by Member _____ to adopt the above Resolution, seconded by Member _____, a roll call vote was taken, and the Members voted as follows:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

The President declared the Motion duly carried on this 9th day of December, 2024.

BOARD OF EDUCATION OF GLENBROOK
HIGH SCHOOL DISTRICT 225
COOK COUNTY, ILLINOIS

By: _____
Bruce Doughty
President, Board of Education

ATTEST:

Carol Smith
Secretary, Board of Education

Original: ☒ X
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
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	District Number	County
Glenbrook High School District 225	05-016-2250-17-0000	Cook

Amount of Levy

Educational	\$ 131,611,147	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 16,000,000	Tort Immunity	\$ 0
Transportation	\$ 5,000,000	Special Education	\$ 0
Working Cash	\$ 100,000	Leasing	\$ 0
Municipal Retirement	\$ 400,000	Other	\$ 0
Social Security	\$ 2,000,000	Other	\$ 0
		Total Levy	\$ 155,111,147

* 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 131,611,147 dollars to be levied as a special tax for educational purposes; and
the sum of 16,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 5,000,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 400,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 2,000,000 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 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 0; and
the sum of 0 dollars to be levied as a special tax for 0
on the taxable property of our school district for the year _____.

Signed this 9 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 _____.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 225, Cook 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 _____.

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 _____, is \$ _____.

(Signature of County Clerk)

(Date)

(County)



STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Glenbrook High School District 225, Cook County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

RESOLUTION TO LEVY 2024 TAXES

which said resolution was adopted at a meeting of the Board held on the 9th day of December, 2024.

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 said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and the School Code of the State of Illinois, 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 WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2024.

By: _____
Carol Smith
Secretary, Board of Education



STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF COMPLIANCE WITH
TRUTH IN TAXATION LAW (2024)

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Glenbrook High School District 225, Cook County, Illinois.

I do further certify that in adopting the foregoing Certificate of Tax Levy for 2024, the Board fully complied with Sections 18-60 through 18-85 of the Truth In Taxation Law (35 ILCS 200/18-60 through 200/18-85).

IN WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2024.

By: _____
Bruce Doughty
President, Board of Education



**GLENBROOK HIGH SCHOOL DISTRICT 225
RESOLUTION REGARDING
APPLICATION OF LOSS AND COST FACTOR
TO 2024 TAX LEVIES**

WHEREAS, the County Clerk, in determining tax rates for the extension of tax levies, has authority to impose an additional rate factor to account for the loss and cost of uncollected taxes;

WHEREAS, without a specific request from a taxing body, the Cook County Clerk generally applies a loss and cost factor of 5% for bond debt service levies and 3% for all other levies;

WHEREAS, where the property tax collection history of a particular taxing body warrants it, the loss and cost factor for that taxing district may be adjusted by the County Clerk at the request of the taxing body;

NOW, THEREFORE, Be It Resolved by the Board of Education of Glenbrook High School District 225, Cook County, Illinois, as follows:

Section 1: This Board requests that the County Clerk of Cook County apply a loss and cost factor to its 2024 bond debt service levies at a rate of 5% and a loss and cost factor to its remaining 2024 levies at a rate of 3%.

Section 2: The Administration is directed to timely file a certified copy of this Resolution with the Tax Extension Office of the County Clerk of Cook County.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Adopted this 9th day of December, 2024, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

The President declared the Motion duly carried this 9th day of December, 2024.

BOARD OF EDUCATION OF GLENBROOK
HIGH SCHOOL DISTRICT 225,
COOK COUNTY, ILLINOIS

By: _____
Bruce Doughty
President, Board of Education

ATTEST:

Carol Smith
Secretary, Board of Education



STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Glenbrook High School District 225, Cook County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION REGARDING
APPLICATION OF LOSS AND COST FACTOR
TO 2024 TAX LEVIES**

which said resolution was adopted at a meeting of the Board held on the 9th day of December, 2024.

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 said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2024.

By: _____
Carol Smith
Secretary, Board of Education

**GLENBROOK HIGH SCHOOL DISTRICT 225
RESOLUTION TO INSTRUCT COUNTY CLERK
HOW TO APPORTION 2024 TAX LEVY
EXTENSION REDUCTION**

WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation Law (hereinafter "Law"), it is anticipated that reduction will be made to the property tax extensions for the School District's 2024 tax levies; and

WHEREAS, the Law provides that the County Clerk is to make the extension reduction proportionately among the School District's funds unless otherwise requested by the School District (35 ILCS 200/18-195); and

WHEREAS, this Board of Education desires that any tax extension reduction mandated by the Law be apportioned among its funds in a manner which is not proportional among all funds;

NOW, THEREFORE, Be It Resolved by the Board of Education of Glenbrook High School District 225, Cook County, Illinois ("the District"), as follows:

Section 1: The County Clerk of Cook County ("County Clerk") is hereby directed that, if the aggregate extension of the District for its 2024 tax levies must be reduced pursuant to the Law, those reductions are not to be made proportionally for each fund but rather pursuant to the percentages contained herein.

Section 2: If the aggregate extension of the District for its 2024 tax levies must be reduced pursuant to the Law, the County Clerk is hereby directed to apply such reduction to the following funds as indicated:

Educational	100%
Operations & Maintenance	0%
Transportation	0%
Working Cash	0%
Municipal Retirement	0%
Social Security	0%
Fire Prevention	0%

Section 3: To the extent that the application of the required reduction in the percentages indicated is insufficient because of the amounts levied in one or more of the funds from which the reductions are directed to be made, the County Clerk is directed to apply the remainder of the reduction proportionately among the remaining fund extensions.

Section 4: The Superintendent is hereby authorized and directed to cause to be filed with the County Clerk a certified copy of this Resolution.

Section 5: This Resolution takes effect upon its adoption.



Adopted this 9th day of December, 2024, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

The President declared the Motion duly carried this 9th day of December, 2024.

BOARD OF EDUCATION OF GLENBROOK
HIGH SCHOOL DISTRICT 225,
COOK COUNTY, ILLINOIS

By: _____
Bruce Doughty
President, Board of Education

ATTEST:

Carol Smith
Secretary, Board of Education



STATE OF ILLINOIS)
) SS
 COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Glenbrook High School District 225, Cook County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

RESOLUTION TO INSTRUCT COUNTY CLERK HOW TO APPORTION 2024 TAX LEVY EXTENSION REDUCTION

which said resolution was adopted at a meeting of the Board held on the 9th day of December, 2024.

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 said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2024.

By:

 Carol Smith
 Secretary, Board of Education