



Special Meeting - Levy Hearing
Tuesday, December 17, 2024 7:00 PM

Diamond Lake School Sparkle Center
25807 Diamond Lake Road
Mundelein, IL 60060

- I. Call to Order / Roll Call
- II. Pledge of Allegiance
- III. Public Comments (Tax Levy)
- IV. 2024 Tax Levy Hearing
- V. Public Comments and Petitions (Non-Agenda Items)
- VI. Adjournment



Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

Diamond Lake School District 76

2024 Tax Levy

December 17, 2024





Levy Calendar

- **November 19** - Tentative tax levy is presented and Board of Education takes action to approve and certify the tentative tax levy
 - Approval needs to occur at least 20 days prior to the Levy Hearing
- **December 6** - Levy notice in newspaper
 - Needs to be published no more than 14 but no less than 7 days from hearing
- **December 17** - Board/Public hearing and levy adoption
- **December 31** - Last day to file with County Clerk



Levy Process

- Property tax levy: the amount of property tax dollars a school district requests to operate the district for the subsequent fiscal year. The property tax cycle is the annual process of adopting a levy and then receiving the tax money.
- First step: The District determines the revenue it will need to operate and then levies that amount. This is done through developing long-term projections and a conservative budget process.
- Property taxes capped: Property Tax Limitation Act ensures the protection of taxpayers by limiting the increase in total tax dollars collected by the school. This limits the increase of property taxes to 5% or the Consumer Price Index (CPI) rate, whichever is lower.
- Property Tax Rate Increase Limited to:
 - **CPI on existing property property - 3.4% (max CPI under PTELL is 5.0%)**
 - **Plus new property**
 - Gather new growth data from the local assessor's office. Currently project ~6.5% growth on existing property countywide.
 - Actual EAV not known until March



Levy Process continued...

- School districts must deposit property tax revenue into appropriate accounting funds as determined by the Illinois School Code and the Illinois Program Accounting Manual. A formula determines the amount of property tax revenue each fund is entitled to receive:

$$\text{tax rate} \times \text{equalized assessed valuation (EAV)} = \text{property tax revenue}$$

- County clerk calculates the final property tax billings using this formula and direct these billings to owners of parcels of land located in each school district. The process of preparing property tax billings is the "property tax extension".
- The District collects tax extension payments in the Spring and Fall.



Historical CPI

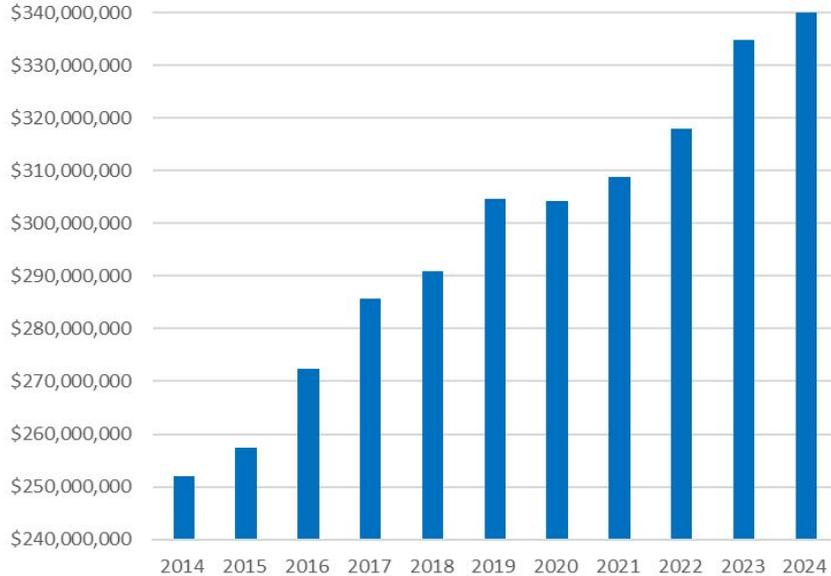
CPI by Levy Year



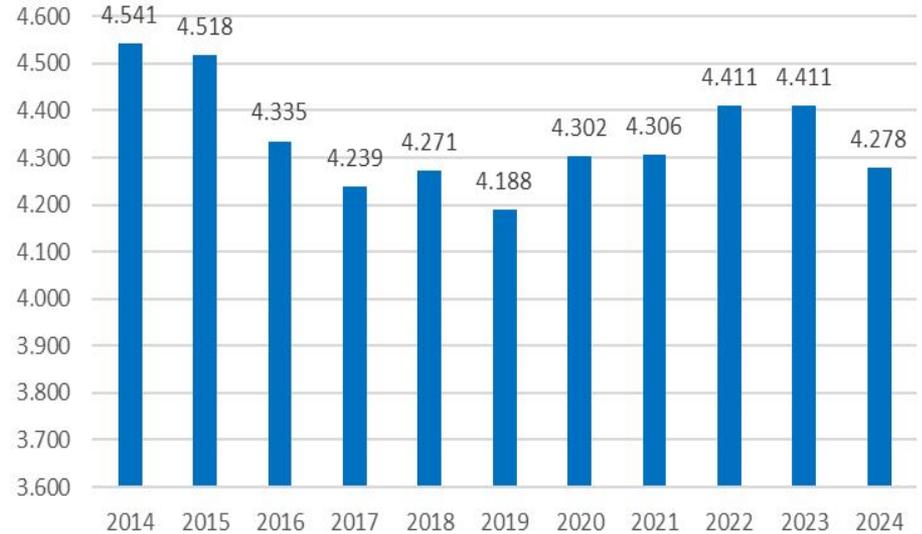


Historical

Equalized Assessed Value (EAV)



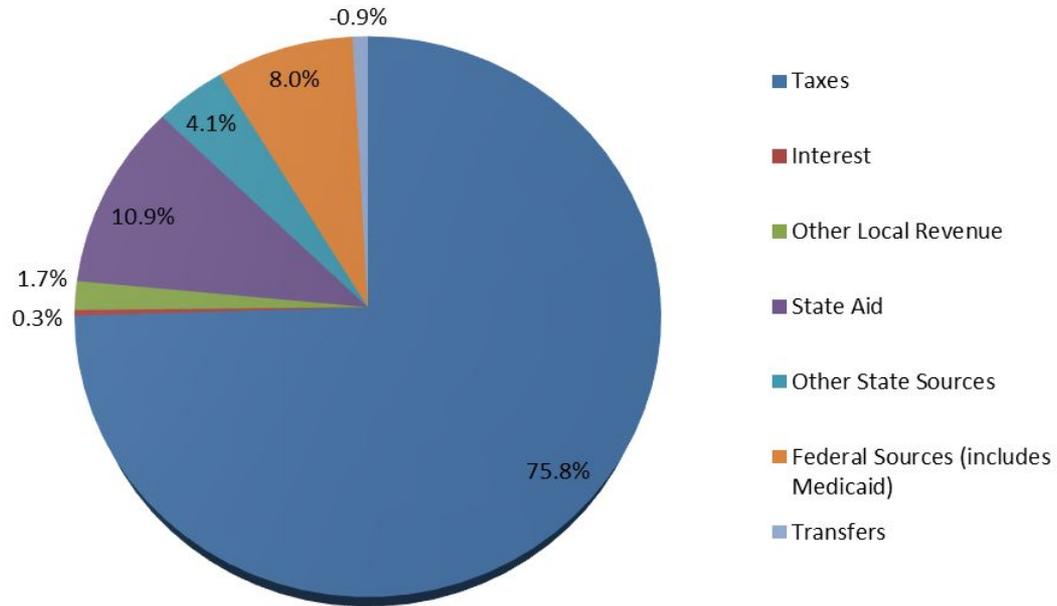
Limiting Rates (minus SEDOL and Bond & Interest)



- Inverse Relationship:
 - As property values increase faster than CPI, tax rates decrease
 - When property values decrease, tax rates rise



- Property Taxes = 76% of revenue





2024 Proposed Tax Levy

	2.95%	5.30%	Maximum	PROPOSED 11/2024 6.67%	
EAV Increase from prior Year	EAV	EAV	Allowable	EAV	2024 Best Guess
	\$317,955,772	\$334,797,175	Rates	\$357,143,789	Levy Extension
FUND/LEVY	2022 EXTENSION	2023 EXTENSION		PROPOSED 2023 EXTENSION	(6.67%) EAV growth
Educational	\$11,030,089	\$11,498,783	as needed	\$12,650,000	\$11,996,831
O & M	\$1,340,374	\$1,519,936	0.550%	\$1,450,000	\$1,357,146
Transportation	\$702,100	\$772,692	as needed	\$950,000	\$857,145
Working Cash	\$73,988	\$73,910	0.050%	\$85,000	\$78,572
IMRF	\$156,803	\$147,820	as needed	\$30,000	\$3,571
Social Security	\$156,803	\$147,820	as needed	\$285,000	\$260,715
Tort	\$65,286	\$50,394	as needed	\$70,000	\$46,429
Special Education	\$638,274	\$671,908	0.400%	\$750,000	\$678,573
Life Safety	\$1,307	\$1,259	0.100%	\$1,500	\$1,278
Lease Purchase			0.100%		
SEDOL IMRF Levy	\$16,575	\$6,067	0.008%	\$6,025	\$6,025
Debt Service	\$880,979	\$884,514	0.235%	\$881,484	\$881,484
Total	\$15,062,579	\$15,775,101	1.443%	\$17,159,009	\$16,167,769
Total w/o Bond/Sedol	\$14,165,025	\$14,884,520		\$16,271,500	\$15,280,260



Why “Balloon Levy”

- A “balloon levy” is a term used to describe the practice of requesting more money than we reasonably expect to receive.
- The reason for this is two-fold:
 - Under the Tax Cap Law, if you under levy, you can never recapture the lost revenue to the District.
 - At the time the tax levy is due, the EAV and new property of the district is unknown.
- Due to the Tax Cap formula should ACTUAL growth exceed PROJECTED growth, levying dollars in this manner will allow the district to receive all additional new property revenues. Should ACTUAL growth equal or fall below PROJECTED growth, the dollars received by the district, and thus the tax rate, will be limited by the assessed valuation and the Illinois School Code. Therefore, the taxpayer is not harmed when the district balloons its levy in those funds where a tax rate limit is imposed.



The Miller Ratio

- The Miller Ratio is a new law under Public Act 103-0394 (SB1994)
 - The goal is aimed at limiting excessive school district cash reserves
 - Requires in the 2024-2025 school year and in each subsequent school year:
 - any district that does not receive federal impact aid to calculate the combined, annual average expenditures of its operational funds for the previous three fiscal years, as reported in the school district's most recently audited annual financial reports.
 - If a district's combined cash reserve balance of its operational funds exceeds 2.5 times
 - annual average expenditures of its operational funds for the previous three fiscal years, the school board shall adopt and file with the State Board of Education a written operational funds reserve reduction plan by December 31. - Also requires the State Board of Education to publish these plans on its Internet website.
- If excess exists, levying bodies are subject to Tax Objection lawsuits



Estimated Impact on Taxpayer

Using the projected 2024 tax extension rates the District anticipates it will receive, provided below is the projected impact of the 2024 Tax Levy on a residential home owner. This calculation is based upon the estimated change in the equalized assessed valuation and the tax rate generated.

The actual percentage change for each taxpayer will vary based on each individual assessment from the Lake County Assessment office.

Fair Cash Value of Home <small>*Estimated 6.6% increase to home value, on average</small>	\$300,000	\$319,800
Assessed Valuation (33.3% estimated) w/ Homestead Exemption Taxed Value	\$99,900 \$8,000 \$91,900	\$106,493 \$8,000 \$98,493
D76 Estimated Tax Rate D76 Estimated Taxes	4.677 \$4,298	4.527 \$4,459
Estimated \$ Increase Estimated % Increase		\$161 3.7%
D120 Estimated Tax Rate* D120 Estimated Taxes <small>*Sourced from the November 2024 D120 Board of Education Packet</small>	2.4793 \$2,278	2.2962 \$2,262
Estimated Taxes D76 & D120	\$6,576	\$6,721



Frequently Asked Questions

- **Why doesn't the District lower its Levy?**

We would be penalized due to the Tax Cap formula for future years as each year is limited by the year prior. This results in a permanent reduction in revenue that can never be recovered. For example, the District is estimating around a \$743K increase in revenue in this year's extension vs. last year. If we were to keep the tax extension the same as last year we would not only lose out on that revenue this year, but exponentially every year after that. Assuming a 2% CPI over the next 5 years, the district would forfeit \$3,866,602 in revenue.

- **Did the District raise my tax rate this year?**

The District does not set tax rates and did not raise the rate. By law, the school district requests a specified amount of money. This amount of money is capped by the Property Tax Extension Limitation Law (PTELL) at no more than the CPI (plus new construction). Tax rates are established by the county after the total equalized assessed value in the taxing district is taken into account. The school district receives only an increase of CPI (capped at 5% plus new construction).

- **If the District is only getting an increase of CPI, why are my taxes going up more than that?**

This has to do with the value of your home in relation to others in the district. If your value is higher than the previous year, in relation to other properties in the district, you may pay more than the CPI. Conversely, if your value is lower than in the previous year, in relation to other properties in the district, you pay less than CPI. If all properties either went up or down the same percentage, or stayed the same, the tax rate for everyone would increase only by CPI.



Frequently Asked Questions

- **How does Diamond Lake SD 76 tax rate compare to other districts?**

The amount and type of property in a community affects individual homeowner's tax bill. A community that has more successful commercial/industrial property will typically have a higher overall EAV. This balanced mix of properties helps distribute the tax burden throughout the community. The higher the combined property value, the lower the tax rate.

Tax Rate = Total Tax Extension / Total EAV

	EAV Per Pupil *	Tax Rate (2023)
Diamond Lake SD 76	\$406,801	4.429
Hawthorn SD 73	\$444,338	3.462
Mundelein SD 75	\$290,216	4.061
Fremont SD 79	\$521,344	2.890
Kildeer Countryside SD 96	\$422,278	4.083

*From Forecast5

12/17/2024

PROJECTION OF TAX EXTENSIONS WITH THE TAX LIMITATION ACT
Current Situation

TAX YEAR	TOTAL EAV	% INCREASE	NEW CONSTRUCTION	GROWTH IN EXISTING PROPERTIES	% OF INCREASE FROM EXISTING PROPERTIES	LESSER OF RATE OF INFLATION OR 5%	DEBT SERVICE EXTENSION	TOTAL MAX EXTENSION UNDER TAX CAP	TAX RATE PRODUCED	TAX YEAR	Overall Levy Increase	Fiscal Year
2006	296,282,521	8.00%	4,209,062	17,729,849	6.5%	3.4%	1,819,175	9,999,535	3.375	2006	5.59%	FY08
2007	321,403,061	8.48%	9,381,838	15,738,702	5.3%	2.5%	2,212,154	10,849,836	3.376	2007	8.50%	FY09
2008	334,311,979	4.02%	6,713,002	6,195,915	1.9%	4.1%	839,123	11,293,059	3.378	2008	4.09%	FY10
2009	336,094,712	0.53%	4,291,397	(2,508,664)	-0.8%	0.1%	789,823	11,299,504	3.362	2009	0.06%	FY11
2010	323,995,512	-3.60%	1,502,190	(13,601,390)	-4.0%	2.7%	651,231	10,779,331	3.327	2010	-4.60%	FY12
2011	308,540,271	-4.77%	4,294,192	(19,749,433)	-6.1%	1.5%	663,362	10,295,989	3.337	2011	-4.48%	FY13
2012	275,789,043	-10.61%	1,058,803	(33,810,031)	-11.0%	3.0%	446,778	11,301,835	4.098	2012	9.77%	FY14
2013	260,247,346	-5.64%	932,990	(16,474,687)	-6.0%	1.7%	481,458	11,560,187	4.442	2013	2.29%	FY15
2014	251,939,917	-3.19%	4,626,293	(12,933,722)	-5.0%	1.5%	474,143	11,934,424	4.737	2014	3.24%	FY16
2015	257,340,702	2.14%	2,062,832	3,337,953	1.3%	0.8%	888,991	12,535,877	4.871	2015	5.04%	FY17
2016	272,405,305	5.85%	2,329,250	12,735,353	4.9%	0.7%	918,820	12,748,272	4.680	2016	1.69%	FY18
2017	285,764,464	4.90%	1,304,211	12,054,948	4.4%	2.1%	918,158	13,050,727	4.567	2017	2.37%	FY19
2018	290,887,045	1.79%	1,359,090	3,763,491	1.3%	2.1%	879,971	13,322,439	4.580	2018	2.08%	FY20
2019	304,593,471	4.71%	2,302,679	11,403,747	3.9%	1.9%	883,251	13,656,723	4.484	2019	2.51%	FY21
2020	304,160,841	-0.14%	774,094	(1,206,724)	-0.4%	2.3%	880,221	13,981,774	4.597	2020	2.38%	FY22
2021	308,839,357	1.54%	724,425	3,954,091	1.3%	1.4%	881,231	14,196,963	4.597	2021	1.54%	FY23
2022	317,955,772	2.95%	1,395,431	7,720,984	2.5%	5.0%	880,979	14,922,169	4.693	2022	5.11%	FY24
2023	334,797,175	5.30%	943,615	15,897,789	5.0%	5.0%	884,514	15,658,047	4.677	2023	4.93%	FY25
2024	357,143,789	6.67%	250,000	22,096,614	6.6%	3.4%	881,484	16,167,769	4.527	2024	3.26%	FY26
2025	361,000,939	1.08%	1,000,000	2,857,150	0.8%	2.0%	882,241	16,517,546	4.575	2025	2.16%	FY27
2026	364,888,947	1.08%	1,000,000	2,888,008	0.8%	2.0%	866,738	16,858,557	4.620	2026	2.06%	FY28
2027	368,808,058	1.07%	1,000,000	2,919,112	0.8%	2.0%	866,738	17,222,725	4.670	2027	2.16%	FY29
2028	372,758,523	1.07%	1,000,000	2,950,464	0.8%	2.0%	867,243	17,595,209	4.720	2028	2.16%	FY30
2029	376,740,591	1.07%	1,000,000	2,982,068	0.8%	2.0%	867,142	17,975,059	4.771	2029	2.16%	FY31

Note: in Levy year 2012 - CPI increase uses the highest capped extension in the last three years, which is 2009 for Diamond Lake #76. Updated CPI for levy years 2025 - 2030 to 2.0%

Assumptions	Rules of Thumb
Equalized Assessed Valuation annual increase for 2024 is	CPI - A 1% change in CPI equals approximately \$150,000 change in revenue
The CPI for tax year 2024	New Construction - A \$100,000 change in new construction equals approximately \$5,000 change in tax revenue
The CPI for tax year 2025 and estimated thereafter at	Change in EAV - A \$100,000 change in EAV results in approximately \$40 change in tax revenue

Tax Extension for 2024

EAV Increase from prior Year	5.85%	1.79%	4.71%	-0.14%	1.54%	2.95%	5.30%	Maximum Allowable Rates	PROPOSED 11/2024 6.67% EAV \$357,143,789	2024 Best Guess Levy Extension
EAV	\$272,405,305	\$290,887,045	\$304,593,471	\$304,160,841	\$308,839,357	\$317,955,772	\$334,797,175			
FUND/LEVY	2016 EXTENSION	2018 EXTENSION	2019 EXTENSION	2020 EXTENSION	2021 EXTENSION	2022 EXTENSION	2023 EXTENSION		PROPOSED 2024 EXTENSION	(6.67%) EAV growth
Educational	\$8,944,559	\$9,465,101	\$9,858,941	\$9,800,053	\$10,297,133	\$11,030,089	\$11,498,783	as needed	\$12,650,000	\$11,996,831
O & M	\$1,498,229	\$1,463,648	\$1,126,740	\$1,223,812	\$1,239,116	\$1,340,374	\$1,519,936	0.550%	\$1,450,000	\$1,357,146
Transportation	\$544,811	\$585,460	\$724,332	\$917,857	\$619,294	\$702,100	\$772,692	as needed	\$950,000	\$857,145
Working Cash	\$136,203	\$58,547	\$60,361	\$61,191	\$68,124	\$73,988	\$73,910	0.050%	\$85,000	\$78,572
IMRF	\$108,962	\$102,456	\$160,965	\$211,155	\$247,717	\$156,803	\$147,820	as needed	\$30,000	\$3,571
Social Security	\$108,962	\$102,456	\$160,965	\$211,155	\$247,717	\$156,803	\$147,820	as needed	\$285,000	\$260,715
Tort	\$81,722	\$58,547	\$60,361	\$45,892	\$30,967	\$65,286	\$50,394	as needed	\$70,000	\$46,429
Special Education	\$381,367	\$585,460	\$603,610	\$611,905	\$625,486	\$638,274	\$671,908	0.400%	\$750,000	\$678,573
Life Safety	\$4,086	\$2,900	\$807	\$882	\$886	\$1,307	\$1,259	0.100%	\$1,500	\$1,278
Lease Purchase								0.100%		
SEDOL IMRF Levy	\$20,550	\$17,895	\$16,390	\$17,763	\$17,576	\$16,575	\$6,067	0.008%	\$6,025	\$6,025
Debt Service	\$918,820	\$879,971	\$883,254	\$880,223	\$881,233	\$880,979	\$884,514	0.235%	\$881,484	\$881,484
Total	\$12,748,271	\$13,322,441	\$13,656,729	\$13,981,888	\$14,275,250	\$15,062,579	\$15,775,101	1.443%	\$17,159,009	\$16,167,769
Total w/o Bond/Sedol	\$11,808,901	\$12,424,574	\$12,757,084	\$13,083,901	\$13,376,441	\$14,165,025	\$14,884,520		\$16,271,500	\$15,280,260
Actual Tax Rate	4.680%	4.580%	4.484%	4.597%	4.597%	4.693%	4.712%			
Limiting Tax Rate (Operating)	4.335%	4.271%	4.188%	4.302%	4.306%	4.411%	4.411%			
CPI	0.70%	2.10%	1.90%	2.30%	1.40%	5.00%	5.00%		3.40%	
Developer Donations	\$20,000	\$22,579	\$0	\$0	\$0	\$147,016	\$112,679		\$15,000	
New Growth	\$2,329,250	\$1,359,090	\$2,302,679	\$774,094	\$724,425	\$1,395,431	\$943,615		\$250,000	

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

Original: [X]
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.

Table with 3 columns: District Name (Diamond Lake School District), District Number (76), County (Lake)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$12,650,000), Operations & Maintenance (\$1,450,000), Transportation (\$950,000), Working Cash (\$85,000), Municipal Retirement (\$30,000), Social Security (\$285,000), Fire Prevention & Safety (\$1,500), Tort Immunity (\$70,000), Special Education (\$750,000), Leasing (\$), Other (\$), Other (\$6,025), Total Levy (\$16,277,525)

* 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 12,650,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,450,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 950,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 85,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 30,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 285,000 dollars to be levied as a special tax for social security purposes; and
the sum of 1,500 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 70,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 750,000 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
the sum of 6,025 dollars to be levied as a special tax for SEDOL IMRF
on the taxable property of our school district for the year

Signed this 17th day of December 20 24 (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.

Number of bond issues of said school district that have not been paid in full 3

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 76, Lake 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)

DIAMOND LAKE SCHOOL DISTRICT 76
26156 N. ACORN LANE
MUNDELEIN, ILLINOIS

Resolution
TRUTH IN TAXATION RESOLUTION
FOR THE TAX YEAR 2024

WHEREAS, the Truth in Taxation Act (ACT) requires that when the provisions of the ACT are applicable, the taxing district must determine not less than twenty (20) days prior to the official adoption of the aggregate levy of the district, the estimated amounts of taxes necessary to be levied for the year; and

WHEREAS, when the estimated amounts of money necessary to be raised by taxation through the aggregate levy exceeds 105% of the amount of property taxes extended upon the final aggregate levy of the preceding year, public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy in an amount which is more than 105% of said extension for the preceding year; and

WHEREAS, the amount of property taxes extended upon the final aggregate levy for the year 2023 was \$15,775,101 and

WHEREAS, it is hereby determined that the estimated aggregate levy for the year 2024 is \$17,159,009.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Education of Diamond Lake School District 76, Lake County, Illinois, as follows:

Section 1. The statements set forth in the preamble hereto are true and correct.

Section 2. The percentage increase of said aggregate levy estimated for the year 2024 does exceed the taxes extended or abated upon the final aggregate levy for the district in the year 2023 by 8.7%.

Section 3. Public notice shall be given in the Mundelein Daily Herald, a newspaper of general circulation published in the district, and a public hearing shall be held, all in the manner and time prescribed in said notice, which notice shall be in the following form and shall be published not more than 14 days or less than 7 days prior to the hearing date.

Section 4. This resolution shall be in full force and effect forthwith upon its passage.

Member _____ moved the foregoing resolution be adopted, and

Member _____ seconded the motion. Upon a roll call vote being taken on the motion, the Members voted as follows:

AYE: () _____

NAY: () _____

ABSENT: () _____

The President declared the motion duly adopted.

NL

Arden Shore CEO honored as Notable Latino Leader

Submitted by Amanda Levinson

Arden Shore Child & Family Services has announced that Dr. Dora Maya, president and CEO, has been recognized by Crain's Chicago Business as one of its 2024 Notable Latino Leaders.

This honor celebrates Maya's 25 years of visionary leadership at Arden Shore and her exceptional contributions to child welfare and mental health services in Illinois.

Maya has redefined child welfare services through her remarkable leadership to prioritize equity, cultural inclusivity, and long-term well-being.

Andrea Durbin, CEO of the Illinois Collaboration on Youth, praised Maya, saying, "Dora provides true dedication, intentionality and advocacy on behalf of children, youth and families. Her biggest



Dr. Dora Maya

particularly in Spanish-speaking communities.

Maya's achievements include launching a behavioral health program that has become a teaching site for bilingual Medicaid counseling services, overseeing a 120% growth in Intact Family Preservation Services, and expanding foster care by 90%.

Arden Shore is now a \$10 million organization, where she manages a team of 50 employees serving thousands of children and families annually.

"Dr. Maya consistently energizes and inspires her team with her exceptional leadership and unwavering commitment to child welfare," said Shelly Christian, senior vice president at Old National Bank and Arden Shore's board president-elect.

"Her deep insights, charisma, and passion make

her a standout leader who prioritizes community and leads by example daily."

As an immigrant from Cali, Colombia, and a former foster parent, Maya profoundly understands the challenges underserved communities face.

She has dedicated her career to improving outcomes for families with limited resources and those affected by the child welfare system. Her impact extends beyond Arden Shore through active participation in organizations like the Illinois Collaboration on Youth, Illinois Partners for Human Service, and the Latino Policy Forum.

"I have observed her deep understanding of the foster care system and its strengths and weaknesses," said Julia Wold, vice president of The Lake County Initiative at The

Grainger Foundation. "I also know she works daily to provide the best possible service for parents and their children."

This award highlights Maya's decades-long career as a tireless advocate for vulnerable children and families, her leadership in building collaborative partnerships, and her commitment to systemic improvements in child welfare and mental health services.

To learn more about Arden Shore and its mission to rebuild children's lives in a caring community, visit ardenshore.com.

Arden Shore Child & Family Services

The mission of Arden Shore Child and Family Services is to rebuild children's lives in a caring community. To ensure

everyone has the opportunity to thrive, Arden Shore builds social and emotional competence, nurturing, attachment, healthy life choices, school persistence, and parental resilience for children and families through its bilingual services and three primary programs:

- Intact Family Preservation Services keep children and families together with support services.

- Foster Care Services protect kids and strengthen families so kids can return home safely.

- Behavioral Health and Support Services help adults, children, and families heal from trauma.

Last year, Arden Shore's professional team provided care and resources to 1,600 children and adults.

Learn more at ardenshore.com or follow @ardenshore on Facebook.

Lake County Retired Teachers Association to meet Dec. 10

Submitted by Allan Meyer

The Lake County Retired Teachers Association will meet at noon on Tuesday, Dec. 10, at Lambs Farm Restaurant at the junction of Highways 176 and I-94 in Libertyville. The pre-luncheon get-together begins at 11:30 a.m.

The cost is \$18 per person.

In addition to some holiday fun involving prizes, Allan Meyer will be back by request showing his handmade Christmas cards, beginning with his first, which he made in the fifth grade in 1950.

All retired educators are welcome to attend and no reservations are necessary.

Pet of the week

Save-A-Pet Adoption Center, 31664 N. Fairfield Road, Grayslake, has dogs and cats available for adoption to approved homes. Call (847) 740-7788 or visit saveapetil.org.

Meet **Lance Bass**, a 4-year-old, brown tabby. This foodie is always ready to eat. He often stands there, looking at you with his innocent and adorable look, hoping to get an extra serving. Instead, he gets some loving, which is calorie free. This mellow guy enjoys relaxing, watching the birds outside and taking little strolls through the cat room in order to "get his steps in."

As we near the end of the year, some of our cats and dogs, including Lance Bass, are part of Save-A-Pet's "Home for The Holidays" promotion, so his adoption



Lance Bass

fee is 50% off if adopted by Dec. 31.

Other pets looking for a home are:

- **Toby** is a 9-year-old Bichon Frise mix. He is an affectionate little dog that loves car rides.

- **Dough** is a 7-month-old fox hound mix that does great with other dogs, and

wouldn't mind a couple of kids ready to have fun.

While walk-ins are welcome, adoptions are by appointment only to ensure Save-A-Pet has the staff available to help adopters.

For information or to complete an online application, visit saveapetil.org/adopt.

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PUBLIC NOTICE

Notice of Proposed Property Tax Increase for Kildeer Countryside Community Consolidated School District 96.

I. A public hearing to approve a proposed property tax levy increase for Kildeer Countryside Community Consolidated School District 96 for 2024 will be held on December 17, 2024, 7:00 P.M., in the EDC Room of Ivy Hall School, 1072 Ivy Hall Lane, Buffalo Grove, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Mr. Jonathan G. Hitcho, Associate Superintendent of Business and Operations/CSBO, 1050 Ivy Hall Lane, Buffalo Grove, Illinois 60089, 847-459-4260.

II. The corporate and special purpose property taxes extended or abated for 2023 were \$58,988,580.88, plus the amount abated by the taxing district prior to extension.

The proposed corporate and special purpose property taxes to be levied for 2024 are \$64,975,052.40. This represents an 10.15% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2023 was \$0.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$0. This represents an 0% increase from the previous year.

IV. The total property taxes extended or abated for 2023 were \$59,113,016.41.

The estimated total property taxes to be levied for 2024 are \$65,111,931.48. This represents an 10.15% increase over the previous year.

Notice of Proposed Property Tax Increase for Gavin School District #37

I. A public hearing to approve a proposed property tax levy increase for Gavin School District #37 for 2024 will be held on December 18, 2024, at 6:00 p.m. in person at the Gavin South Middle School Library, 25775 W. Highway 134, Ingleside, IL.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Scott Schwartz, Superintendent, 25775 W. Highway 134, Ingleside, 847-546-2916.

II. The corporate and special purpose property taxes extended or abated for 2023 were \$6,795,302.

The proposed corporate and special purpose property taxes estimated to be levied for 2024 are \$7,133,175. This represents a 4.97% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2023 were \$435,776.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$437,997. This represents a 0.50% increase over the previous year.

IV. The total property taxes extended or abated for 2023 were \$7,231,078.

The estimated total property taxes to be levied for 2024 are \$7,571,172. This represents a 4.70% increase over the previous year.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR DIAMOND LAKE SCHOOL DISTRICT 76

I. A public hearing to approve a proposed property tax levy increase for Diamond Lake School District for 2024 will be held on Tuesday, December 17, 2024, at 7:00 p.m. at Diamond Lake Elementary School, 25807 Diamond Lake Road, Mundelein, IL 60060.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Bhavna Sharma-Lewis, Supt. of Schools, 26156 N. Acorn Lane, Mundelein, IL 60060; phone 847-566-9221.

II. The corporate and special purpose property taxes extended for 2023 were \$14,890,586. The proposed corporate and special purpose property taxes to be levied for 2024 are \$16,277,525. This represents a 9.31 percent increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2023 were \$884,514.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$881,484. This represents a 0.34 percent decrease from the previous year.

IV. The total property taxes extended for 2023 were \$15,775,100. The estimated total property taxes to be levied for 2024 are \$17,159,009. This represents a 8.77 percent increase over the previous year.

Dated: December 5, 2024

Elisa Bailis
Secretary,
Diamond Lake Schools
Board of Education
Lake County, Illinois