



**FACILITIES AND FINANCE COMMITTEES OF THE BOARD OF EDUCATION  
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204**

**Room 251 & Virtual  
100 South Brainard Avenue  
La Grange, Illinois 60525  
Wednesday, October 7, 2020 - 7:30 AM**

**AGENDA**

- |                                 |   |
|---------------------------------|---|
| <b>I. Finance Committee</b>     |   |
| A. 2020 Estimated Tax Levy      | 2 |
| <b>II. Facilities Committee</b> |   |
| A. Construction Change Order    | 8 |

BY ORDER OF  
MR. THOMAS W. CUSHING AND  
MR. GEORGE R. DOUGHERTY, CHAIRPERSONS  
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204  
100 SOUTH BRAINARD AVENUE  
LA GRANGE, IL 60525

# LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101  
· Tel: (708) 579-6462 · Fax: (708) 579-6454 · Email: bstachacz@lths.net · Website: www.lths.net



Brian Stachacz  
Director of Business Services

## Memorandum

**To:** Dr. Tim Kilrea, Finance Committee  
**From:** Brian Stachacz  
**Date:** 10/5/2020  
**Re:** 2020 Tax Year Levy

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**Information:** Attached you will find materials for the Tax Year 2020 Tax Levy. The chart titled “Proposed 2020 Tax Levy” provides comprehensive information regarding the proposed 2020 Tax Levy as well as a comparison of the 2019 Tax Levy final extensions with the proposed 2020 Tax Levy.

Unfortunately, the process of preparing a tax levy involves estimating two important factors. The EAV (Equalized Assessed Valuation) of the district and the amount of “New Property” (value of property being added to the tax rolls for that tax year) are unknown at the time the levy is prepared. In order to complete this process, we have to make reasonable assumptions for these two numbers. Estimating “New Property” correctly is crucial to the district because under current legislation, we are not able to capture “New Property” in future years if it is not captured in the first year that it is added to the tax rolls. For purposes of the 2020 Tax Levy, we have estimated \$45,000,000 of New Property value. This may be an overly optimistic amount however, estimating higher will allow us to collect all New Property added to the tax rolls for Tax Year 2020 and we will only collect property taxes on the true final amount provided by the county.

The charts on the next page provide a summary of the estimated and aggregate numbers for the 2020 Tax Year Tax Levy:

**Calculation of 2020 Extension (Operating Funds)**

<b>Prior 2019 Tax Year Aggregate Extension</b>	<b>December 2019 CPI (Consumer Price Index)</b>	<b>Prior Year Extension Times CPI Creates New Aggregate Extension Base For 2020 Tax Levy</b>
\$69,568,053	2.3%	\$71,168,118

**Projected EAV With and Without New Property**

<b>Projected 2020 EAV</b>	<b>Projected New Property</b>	<b>EAV Plus New Property</b>
\$3,573,191,637	\$45,000,000	\$3,618,191,637

**Calculation of Limiting Rate (Tax Rate)**

<b>2020 Extension Base</b>		<b>2020 Estimated EAV Minus New Property</b>			<b>2020 Limiting Rate</b>
\$71,168,118	Divided By	\$3,573,191,637	Equals	Limiting Rate	1.9917

**Calculation of Maximum Aggregate 2020 Tax Year Levy**

<b>2020 Limiting Rate</b>		<b>Projected 2020 Aggregate EAV</b>		<b>Maximum Aggregate 2020 Tax Levy</b>
1.9917	Times	\$3,618,191,637	Equals	<b>\$72,064,394</b>

The above maximum aggregate levy of \$72,064,394 for the 2020 Tax Levy represents a **3.59%** increase (for the capped funds) over the prior year actual extension of \$69,568,053.

The total aggregate levy, including all funds of \$74,604,438 for the 2020 Tax Levy represents a **3.4%** increase over the prior year actual extension, for all funds, of \$72,150,307.

Since the increase to the 2020 Tax Levy is less than 5% over the prior year, we are not required to publish a notice in the local newspaper or hold a public hearing. However, it has been the practice of the Board of Education, in the spirit of transparency, to publish this information in the newspaper and hold a public hearing regardless of the percentage increase and we are planning on continuing that process for the 2020 Tax Levy.

Based upon the CPI increase of 2.3% over the 2019 Tax Levy, District 204 can expect \$1,600,065 of additional property taxes from existing properties on the tax rolls. Additionally, if the New Property value of \$45,000,000 was added to the tax rolls, LTHS could expect to receive an additional \$896,276 from those properties considered to be New Property. However, since we do not currently know what the value of New Property will be, we do not actually know the amount of taxes attributable to that value. For example, if the New Property value is \$25,000,000 instead of \$45,000,000 we would expect to receive about \$497,931 from the New Property values added to the tax rolls.

According to Illinois School Code, adoption of the final Tax Levy is required on or before the last Tuesday in December.

Proposed 2020 Tax Levy

	A	B	C	D	E	F	G	H	I	J	K	L
1	2019 EAV			\$3,308,510,775								
2	2020 EAV Est.			\$3,573,191,637				Tax caps limit us to current year or prior year EAV--whichever is lower				
3	% of Existing EAV Change			8.00%								
4	New Property Est.			\$45,000,000				Taxes for new property are not limited by the tax cap				
5	<b>Total 2020 EAV Est.</b>			<b>\$ 3,618,191,637</b>								
6	<b>Total EAV % Change</b>			<b>9.36%</b>								
7												
8	<b>FUND</b>			<b>2020 PROJECTED</b>		<b>2019 LEVY</b>		<b>AMOUNT PROJECTED</b>		<b>AMOUNT PROJECTED</b>		<b>TOTAL LEVY</b>
9				<b>RATE</b>		<b>EXTENSION</b>		<b>FOR 2020 LEVY</b>		<b>FROM NEW PROPERTY</b>		<b>PROJECTION</b>
10				(A)		(B)		(C)		(D)		(C+D)
11												
12	EDUCATION			1.5899		\$ 55,546,587		\$ 56,808,954		\$ 715,440		\$ 57,524,394
13	O & M			0.2432		\$ 8,631,904		\$ 8,690,553		\$ 109,447		\$ 8,800,000
14	TRANSPORTATION			0.0677		\$ 2,196,851		\$ 2,419,529		\$ 30,471		\$ 2,450,000
15	IMRF			0.0434		\$ 1,495,446		\$ 1,550,474		\$ 19,526		\$ 1,570,000
16	SOC SEC/MEDICARE			0.0365		\$ 1,296,936		\$ 1,303,583		\$ 16,417		\$ 1,320,000
17	WORKING CASH			0.0000		\$ -		\$ -		\$ -		\$ -
18	RENT			0.0000		\$ -		\$ -		\$ -		\$ -
19	LIFE SAFETY			0.0000		\$ -		\$ -		\$ -		\$ -
20	TORT IMMUNITY			0.0000		\$ -		\$ -		\$ -		\$ -
21	SPECIAL EDUCATION			0.0111		\$ 400,329		\$ 395,025		\$ 4,975		\$ 400,000
22												
23	<b>TOTALS CAPPED FUNDS</b>			<b>1.9917</b>		<b>\$ 69,568,053</b>		<b>\$ 71,168,118</b>		<b>\$ 896,276</b>		<b>\$ 72,064,394</b>
24												
25	Projected dollar increase without Bond & Interest over the 2019 Levy							\$ 1,600,065				\$ 2,496,341
26	<b>Projected percentage increase without Bond &amp; Interest over the 2019 Levy</b>							2.30%				<b>3.59%</b>
27												
28	<b>BOND AND INTEREST</b>			0.0730		\$ 2,582,254		\$2,540,044				
29												
30												
31	<b>TOTAL ALL FUNDS</b>			<b>2.0647</b>		<b>\$ 72,150,307</b>		<b>\$ 74,604,438</b>				<b>\$ 74,604,438</b>
32												
33	Projected dollar increase with Bond & Interest over the 2019 Levy							\$ 2,454,131				\$ 2,454,131
34	<b>Projected percentage increase with Bond &amp; Interest over the 2019 Levy</b>							3.40%				<b>3.40%</b>
35												
36												
37												
38												

**Lyons Township**

**6 - Year Tax Levy History Plus Current Proposed**

	A	B	C	D	E	F	G	H
		<b>Tax Year 2014</b>	<b>Tax Year 2015</b>	<b>Tax Year 2016</b>	<b>Tax Year 2017</b>	<b>Tax Year 2018</b>	<b>Tax Year 2019</b>	<b>Tax Year 2020 (Est.)</b>
1								
2								
3	<b>EAV</b>	2,741,434,742	2,666,367,974	2,796,182,973	3,403,571,721	3,297,211,814	3,308,510,775	3,618,191,637
4	% Change	1.62%	-2.74%	4.87%	21.72%	-3.12%	0.34%	9.36%
5								
6	<b>New Property</b>	17,547,039	26,355,626	28,328,493	38,172,347	25,024,186	35,996,952	45,000,000
7	% Change	-	50.20%	7.49%	34.75%	-34.44%	43.85%	25.01%
8								
9	<b>Total Tax Rate</b>	2.324	2.432	2.359	2.001	2.125	2.181	1.992
10	% Change	-	4.65%	-3.00%	-15.18%	6.20%	2.64%	-8.67%
11								
12	<b>CPI</b>	1.50	0.80	0.70	2.10	2.10	1.90	2.30
13	% Change	-	-46.67%	-12.50%	200.00%	0.00%	-9.52%	21.05%
14								
15	<b>Advertised % Change (Capped Funds)</b>	3.08%	2.26%	2.58%	3.87%	3.77%	3.25%	3.59%
16								
17	<b>Advertised % Change (All Funds)</b>	2.86%	2.10%	3.17%	3.66%	3.56%	3.06%	3.40%
18								
19	<b>(Proposed) Capped Extension</b>	61,846,300	62,707,998	64,045,000	65,987,151	68,088,970	69,721,651	72,064,394
20								
21	<b>(Actual) Capped Extension</b>	61,320,409	62,433,002	63,529,274	65,617,456	67,526,884	69,568,053	72,064,394
22	% Change	-	1.81%	1.76%	3.29%	2.91%	3.02%	3.59%
23								
24	<b>(Proposed) Total Extension</b>	64,144,840	65,051,738	66,382,437	68,373,674	70,525,610	72,204,587	74,604,438
25	<b>(Actual) Total Extension</b>	63,710,891	64,847,039	65,960,208	68,099,440	70,060,990	72,150,307	74,604,438
26	% Change	-	1.78%	1.72%	3.24%	2.88%	2.98%	3.40%

DATE 06/29/20

TAX YEAR 2019

AGENCY TAX RATE REPORT

AGENCY OVERALL EAV

3,308,510.775

TOTAL

2019 EAV

3,308,510.775

AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204

PRIOR YEAR COOK COUNTY EAV  
CURR NEW PROP, ANNX., REC, TIF VAL,  
EXP. INCENTIVES MINUS DISCONNECT PROP

3,297,211,814  
35,996,952  
3,333,208,766

COOK COUNTY  
DUPAGE  
LAKE  
WILL  
KANE

3,308,510.775

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

TOTAL

2018 AGGREGATE EXTENSION 2019 EAV MINUS NEW PROP, ANNX.,  
X 1.0190 REC TIF VAL, EXP. INCENTIVES  
PLUS DISCONNECTIONS

68,813,269 / 3,272,513,823

LIMITING RATE

2.133

MCHENRY  
DEKALB  
GRUNDY  
KANKAKEE  
KENDALL  
LA SALLE  
LIVINGSTON

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS	%	TOTAL LEVY	TAX RATE	CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	PTPELL REDUCED LEVY SEE BELOW	100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
008 I.M.R.F.	1,500,000	45,000	3	1,545,000	0.0000	1,545,000	0.0467	1,495,446*	1,296,936*	1,495,446	0.0452
016 SOCIAL SECURITY	1,300,000	39,000	3	1,339,000	0.0000	1,339,000	0.0405	1,296,936*	1,296,936	1,296,936	0.0392
019 LIABILITY INSURANCE	0	0	3	0	0.0000	0	0.0000	0.0000	0	0	0.0000
051 TRANSPORTATION	2,200,000	66,000	3	2,266,000	0.0000	2,266,000	0.0685	2,196,851*	2,196,851	2,196,851	0.0664
052 EDUCATION	55,671,651	1,670,150	3	57,341,801	0.0000	57,341,801	1.7332	55,546,587*	55,546,587	55,546,587	1.6789
053 BUILDING	8,650,000	259,500	3	8,909,500	0.5500	8,909,500	0.2693	8,631,904*	8,631,904	8,631,904	0.2609
054 BUILDING BONDS (BONDS & INT. SCHOOL)	0	0	0	0	0.0000	0	0.0000	0.0000	0	0	0.0000
055 WORKING CASH FUNDS	0	0	0	0	0.0500	0	0.0000	0.0000	0	0	0.0000
056 LIFE SAFETY	0	0	0	0	0.1000	0	0.0000	0.0000	0	0	0.0000
058 SPECIAL EDUCATION	400,000	12,000	3	412,000	0.4000	412,000	0.0125	400,329*	400,329	400,329	0.0121
182 LIFE SAFETY BOND	0	0	0	0	0.0000	0	0.0000	0.0000	0	0	0.0000
261 DEFICIENCY IN TAX LEVY	0	0	3	0	0.0000	0	0.0000	0.0000	0	0	0.0000
400 LIMITED BONDS	2,482,937	99,317	4	2,582,254	0.0000	2,582,254	0.0780	2,582,254	2,582,254	2,582,254	0.0780
402 LIFE SAFETY LIMITED BONDS	0	0	4	0	0.0000	0	0.0000	0.0000	0	0	0.0000

AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204 CURR NEW PROP, ANNEX., REC. TIF VAL, 35,996,952 DUBPAGE  
 PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION TOTAL 3,333,208,766 LAKE  
 2018 AGGREGATE EXTENSION 2019 EAV MINUS NEW PROP, ANNEX., EXP. INCENTIVES MINUS DISCONNECT PROP

X 1.0190 REC TIF VAL, EXP. INCENTIVES MCHENRY  
 PLUS DISCONNECTIONS LIMITING RATE KANKAKEE  
 68,813,269 3,272,513,823 = 2.03 KENDALL  
 IA SALLE  
 LIVINGSTON

AGENCY OVERALL EAV TOTAL 3,308,510,775 3,308,510,775

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	REDUCED LEVY SEE BELOW	PTELL BURDEN IN COOK COUNTY	FINAL TAX RATE
TOTAL CAP FUNDS			71,813,301		71,813,301	2.171	69,568,053	69,568,053	2.103
TOTAL NON CAP FUNDS			2,582,254		2,582,254	0.0780		2,582,254	0.0780
AGENCY GRAND TOTAL			74,395,555		74,395,555	2.249	69,568,053	72,150,307	2.181
			2019 NON CAP FUNDS TAX EXTENSION TOTAL			2,580,638.40	2019 TAX EXTENSION GRAND TOTAL		72,158,620.00

\*CLERK'S REDUCTION FACTOR 96.8678%

# LYONS TOWNSHIP HIGH SCHOOL

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Brian Stachacz  
Director of Business Services

## Memorandum

**To:** Dr. Tim Kilrea, Facilities Committee  
**From:** Brian Stachacz  
**Date:** 10/5/2020  
**Re:** C. Acitelli Final Change Order

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**Information:** Presented for review is the only and final Change Order associated with the mechanical improvement project that involved work at both North and South Campuses this summer. A \$40,000 allowance was included in the project and you will notice that none of the allowance was needed for the project. The ultimate outcome of this Change Order is a credit to the district of \$40,000 lowering the final contract amount to \$640,000. The Board of Education will be asked to approve this Change Order during the regular October meeting.

Should you have any questions regarding this information, please do not hesitate to contact me.



# AIA Document G701™ – 2017

## Change Order

**PROJECT:** *(Name and address)*  
Project 2019.107 - South Campus Unit  
Vents and North Campus Gym Air  
Handlers  
South Campus  
4900 Willow Springs Rd.  
Willow Springs, IL

North Campus  
100 South Brainard  
LaGrange, IL 60525

**OWNER:** *(Name and address)*  
Lyons Township High School District 204  
  
100 S. Brainard Ave.  
LaGrange, IL 60525

**CONTRACT INFORMATION:**  
Contract For: General Construction  
  
Date: February 19, 2020

**ARCHITECT:** *(Name and address)*  
DLA Architects, Ltd.  
  
Two Pierce Place  
Suite 1300  
Itasca, IL 60143

**CHANGE ORDER INFORMATION:**  
Change Order Number: 001  
  
Date: September 25, 2020

**CONTRACTOR:** *(Name and address)*  
C. Acitelli Heating & Piping Contractors,  
Inc.  
813 South Villa Ave.  
Villa Park, IL 60181

### THE CONTRACT IS CHANGED AS FOLLOWS:

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

Unused allowance monies: DEDUCT (\$40,000.00)

The original Contract Sum was	\$	680,000.00
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	680,000.00
The Contract Sum will be decreased by this Change Order in the amount of	\$	40,000.00
The new Contract Sum including this Change Order will be	\$	640,000.00

The Contract Time will be increased by Zero (0) days.  
The new date of Substantial Completion will be unchanged.

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

### NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

DLA Architects, Ltd.

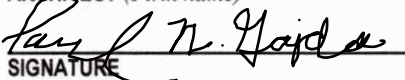
C. Acitelli Heating & Piping Contractors,  
Inc.

Lyons Township High School District 204

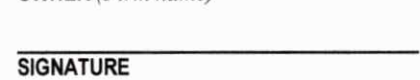
**ARCHITECT** *(Firm name)*

**CONTRACTOR** *(Firm name)*

**OWNER** *(Firm name)*

  
SIGNATURE

  
SIGNATURE

  
SIGNATURE

Paul Gajda  
PRINTED NAME AND TITLE

Charles Acitelli Jr., President  
PRINTED NAME AND TITLE

Brian Stachacz, Dir. of Business Services  
PRINTED NAME AND TITLE

09.28.2020  
DATE

9/28/20  
DATE

DATE