

# WINNEBAGO COUNTY LIMITING RATE CALCULATION ESTIMATE

BELOW IS AN ESTIMATE OF THE LISTED TAXING DISTRICT'S LIMITING RATE BASED ON THE ANNUAL C.P.I. AND THE TAXING DISTRICT'S ESTIMATED CURRENT EAV. THIS ESTIMATE MAY CHANGE BASED UPON YOUR FINAL EAV. DISTRICTS MAY ALSO BE LIMITED BY INDIVIDUAL STATUTORY FUND RATE LIMITS SET BY THE STATE OF ILLINOIS.

TAXING DISTRICT:	NORTH BOONE SCHOOL DISTRICT #200	TAX YEAR: 2017
A	AGGREGATE EXTENSION BASE: 2016	= \$8,862,514.60
B	ANNUAL C.P.I. or 5% (whichever is less)	The 2017 annual CPI = 2.1%
C	RATE INCREASE FACTOR	( x ) 1
D	ADJUSTED EXTENSION BASE =	Extension Base x CPI (.021) = 9,048,627.41
E	ESTIMATED CURRENT EAV:	Winn Co (2017 estimated) 1,017,086 Boone Co (2016 actual) 143,269,546 + 134,536,784 = 135,553,870 144,286,632
F	EQUALIZED NEW PROPERTY (-)	Winn Co (2017 estimated) 87,619 Boone Co (2016 actual) 566,542 + 954,170 = 1,041,789 654,161
G	ESTIMATED ANNEXATIONS (-)	0
H	ESTIMATED TIF RECOVERY VALUE (-)	N/A 0
J	ESTIMATED ENTERPRISE ZONE (EZ) RECOVERY VALUE (-)	N/A 0
K	ESTIMATED DISCONNECTIONS (+)	0
M	ADJUSTED EAV:	M = E-F-G-H-J+K 143,632,471 134,512,081 6.2998 6.7270
N	ESTIMATED LIMITING RATE:	(D/M)*100
P	ESTIMATED AGGREGATE EXTENSION: (E/100)*N	(less \$298.45 prior year adj) = \$9,118,410.38 Adjusted Extension - 9,089,837.98

### TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES OVERLAP, TIF & EZ EXTENSION, BUT NOT BONDS): \$8,862,514.60

MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE: \$9,305,640.33

\* IF REQUESTED LEVY IS 5% OR MORE THAN LAST YEAR'S TOTAL EXTENSION \$ AMOUNT (LESS ANY \$ AMT FOR BONDS), THE TAXING DISTRICT IS REQUIRED TO HOLD A PUBLIC HEARING AND PUBLISH THE INCREASE REQUEST.

REMINDERS: 2017 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 5:00PM 12/22/2017.  
A "TRUTH IN TAXATION" CERTIFICATE OF COMPLIANCE IS REQUIRED TO BE FILED WITH YOUR LEVY.

EAV - EQUALIZED ASSESSED VALUE CPI - CONSUMER PRICE INDEX TIF - TAX INCREMENT FINANCING EZ - ENTERPRISE ZONE

REPORT DATE: 7/17/17

### Assessor Estimated EAV Report by Tax District Winnebago County

Totals		New Construction	
Board of Review Abstract	1,067,808	Commercial	87,619
- Exemptions	50,722	Farm	0
- Under Assessed	0	Industrial	0
+ State Assessed	0	Local Rail Road	0
<b>Total EAV</b>	<b>1,017,086</b>	Mineral	0
- TIF Increment / Ezone	0	Residential	0
Rate Setting EAV	1,017,086	<b>Total</b>	<b>87,619</b>

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		1		4		0		0		0		3		0		8
Board of Review Abstract	525,300		177,392								365,116				1,067,808	
- Home Improvement		0		0		0		0		0		3,177		1		3,177
- Veteran's		0		0		0		0		0		0		0		0
+ State Assessed		0		0		0		0		0		0		0		0
= EAV	525,300		177,392			0		0		0		361,939		1		1,064,631
- Senior Assessment Freeze		0		7,545		1		0		0		0		0		7,545
- Owner Occupied		6,000		18,000		3		0		0		6,000		1		30,000
- Senior Citizen's		0		5,000		1		0		0		5,000		1		10,000
- Disabled Person		0		0		0		0		0		0		0		0
- Disabled Veteran		0		0		0		0		0		0		0		0
- Returning Veteran		0		0		0		0		0		0		0		0
- Natural Disaster		0		0		0		0		0		0		0		0
- Fraternal Freeze		0		0		0		0		0		0		0		0
- Vet Freeze		0		0		0		0		0		0		0		0
- Under Assessed		0		0		0		0		0		0		0		0
- E-Zone		0		0		0		0		0		0		0		0
- TIF		0		0		0		0		0		0		0		0
- Drainage		0		0		0		0		0		0		0		0
<b>= Taxable Value</b>	<b>519,300</b>		<b>146,847</b>			<b>0</b>		<b>0</b>		<b>0</b>		<b>350,939</b>		<b>0</b>		<b>1,017,086</b>

### Assessor Estimated EAV Report by Tax District Boone County

EU200 - SCHOOL DISTRICT 200

Totals	
Board of Review Abstract	160,090,288
- Exemptions	16,866,885
- Under Assessed	0
+ State Assessed	46,143
Total EAV	143,269,546
- Tif Increment / Ezone	0
Rate Setting EAV	143,269,546

New Construction	
Commercial	120,893
Farm	207,182
Industrial	0
Local Rail Road	0
Mineral	0
Residential	238,467
Total	566,542

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		107		2,159		10		0		0		2,916		0		5,192
Board of Review Abstract	8,702,189		4,979,732		522,404		0		0		95,885,963		0		160,090,288	
- Home Improvement		0	89,278	21		0	0	0	0	0	237,834	96	0	0	327,112	117
- Veterans		0		0		0	0	0	0	0	100,000	1	0	0	100,000	1
+ State Assessed		0		0		0	0	0	0	0			46,143		46,143	
= EAV	8,702,189		54,890,454	21	522,404		0	0	0	0	95,548,129	97	46,143		159,709,319	118
- Senior Assessment Freeze		0	148,765	37		0	0	0	0	0	549,400	122	0	0	698,165	159
- Owner Occupied	18,000	3	2,568,742	429		0	0	0	0	0	10,266,000	1,711	0	0	12,852,742	2,143
- Senior Citizen's	15,000	3	825,000	165		0	0	0	0	0	1,886,866	379	0	0	2,726,866	547
- Disabled Person		0	18,000	9		0	0	0	0	0	94,000	47	0	0	112,000	56
- Disabled Veteran		0	10,000	2		0	0	0	0	0	40,000	10	0	0	50,000	12
- Returning Veteran		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- Under Assessed		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- E-Zone		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- TIF		0	0	0		0	0	0	0	0	0	0	0	0	0	0
- Drainage		0	0	0		0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	8,669,189		51,319,947		522,404		0	0	0	0	82,711,863		46,143		143,269,546	

**LEVY INPUT PAGE - ASSUMPTIONS**

Tax Levy Year:

District Name:  *Enter District Name*  
 District Number:  *Enter District Number*  
 County 1:   
 County 2:   
 County 3:   
 County 4:

*Fill out County names as needed - leave other boxes blank*

PTELL - Tax Capped:  *Choose Yes or No*

Cook County Prior Year EAV limit:  *Choose Yes or No*

Original Tax Levy Certificate:

Amended Tax Levy Certificate:

*Enter "x" in one box only*

Consumer Price Index:  *CPI for Year ending 2016, for the 2017 Levy.*

Actual Total EAV for 2016:  *Enter Actual rate setting EAV for 2016*

Estimated % change from 2016 EAV:  *Enter reassessment percentage before New Construction*

Estimated New Construction for 2017:  *Enter Estimated New Construction*

Estimated Total EAV for 2017:  *Includes New Construction*

Total change from prior year:  *Includes New Construction*

No. of Tax Levied Bond Issues Outstanding:

	Input Maximum Tax Rate:	Total 2016 Extension for all Counties:	Input 2016 Boone County Extension:	Input 2016 Winnebago County Extension:
Educational	4.00%	\$5,111,701.06	5,077,262.03	34,439.03
Operations & Maintenance	0.75%	\$966,648.80	960,134.86	6,513.94
Transportation		\$900,007.65	893,942.74	6,064.91
Working Cash	0.05%	\$57,105.50	56,720.30	385.20
Municipal Retirement		\$285,473.34	283,549.37	1,923.97
Social Security		\$285,473.34	283,549.37	1,923.97
Fire Prevention & Safety *	0.10%	\$47,596.95	47,274.80	322.15
Tort Immunity		\$190,320.07	189,036.83	1,283.24
Special Education	0.80%	\$1,013,405.96	1,006,576.25	6,829.71
Leasing	0.10%	\$4,781.37	4,748.49	32.88
Input Fund Name:		\$0.00		

Total Capped Extension for 2016:

SEDOL IMRF (Lake County Only):

Bond and Interest Extension for 2016:

Total 2016 Extension:

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

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2017 LEVY CALCULATION PAGE

Limiting Rate: (Prior Year Extension x (1+Lesser of 5% or CPI))  
(Total EAV - New Construction)

Consumer Price Index:	2.10%
Actual Total EAV for 2016:	\$135,449,486
Estimated % change from 2016 EAV:	6.04%
Estimated New Construction for 2017:	\$654,161
Estimated Total EAV for 2017:	\$144,286,633
Total change from prior year:	6.52%

Limiting Rate:	6.2998%
Estimated Capped Extension:	\$9,089,837.98

	Prior Year Extension:	Maximum Tax Rate:	Individual Fund Estimated Maximum Extension:	Prorated Extension based on prior year extension:	Manual Override:	Balloon % input:	Levy Amount:
Educational	\$5,111,701.06	4.00%	\$5,771,465.31	\$5,242,816.46	\$5,475,000		\$5,475,000.00
Operations & Maintenance	\$966,648.80	0.75%	\$1,082,149.74	\$991,443.39	\$1,080,000		\$1,080,000.00
Transportation	\$900,007.65	0.00%	\$0.00	\$923,092.89	\$700,000		\$700,000.00
Working Cash	\$57,105.50	0.05%	\$72,143.32	\$58,570.26	\$60,000		\$60,000.00
Municipal Retirement	\$285,473.34			\$292,795.75	\$360,000		\$360,000.00
Social Security	\$285,473.34			\$292,795.75	\$360,000		\$360,000.00
Fire Prevention & Safety *	\$47,596.95	0.10%	\$144,286.63	\$48,817.81	\$50,000		\$50,000.00
Tort Immunity	\$190,320.07			\$195,201.79	\$190,000		\$190,000.00
Special Education	\$1,013,405.96	0.80%	\$1,154,293.06	\$1,039,399.87	\$1,040,000		\$1,040,000.00
Leasing	\$4,781.37	0.10%	\$144,286.63	\$4,904.01	\$5,000		\$5,000.00
	\$0.00	0.00%	\$0.00	\$0.00			\$0.00

Capped Extension/Levy	\$8,862,514.04	\$8,368,624.69	\$9,089,837.98	\$9,320,000.00	Capped Levy	\$9,320,000.00	Truth in Taxation	5.16%	YES
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Levy in excess of estimated extension: \$230,162.02

SEDOL IMRF \$0.00

SEDOL IMRF

\$0.00

Bond and Interest: \$2,700,957.57

Bond and Interest: \$2,760,000.00

\$2,760,000.00 2.19%

Total Extension/Levy \$11,563,471.61

Total Levy \$12,080,000.00 4.47%

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.

Table with 3 columns: District Name (North Boone CUSD), District Number (200), County (Boone, Winnebago)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$5,475,000), Operations & Maintenance (\$1,080,000), Transportation (\$700,000), Working Cash (\$60,000), Municipal Retirement (\$360,000), Social Security (\$360,000), Fire Prevention & Safety (\$50,000), Tort Immunity (\$190,000), Special Education (\$1,040,000), Leasing (\$5,000), Other (\$0), Total Levy (\$9,320,000)

\* 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 5,475,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,080,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 700,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 60,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 360,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 360,000 dollars to be levied as a special tax for social security purposes; and
the sum of 50,000 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 190,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 1,040,000 dollars to be levied as a special tax for special education purposes; and
the sum of 5,000 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 2017

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2017. \_\_\_\_\_ (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 5

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 200, Boone, Winnebago County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2017 was filed in the office of the County Clerk of this County on \_\_\_\_\_, 2017.

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 2017, is \$ \_\_\_\_\_.

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)

TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE

I, \_\_\_\_\_, hereby certify that I am the presiding officer of  
(Full Name of Presiding Officer)

\_\_\_\_\_, and as such presiding officer I certify that the  
(Legal Name of Taxing District)

levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85(2002).

This certificate applies to the 20\_\_ levy.

\_\_\_\_\_  
Signature of Presiding Officer

\_\_\_\_\_  
Date

NOTICE OF PROPOSED PROPERTY TAX INCREASE  
FOR NORTH BOONE CUSD 200

- I. A public hearing to approve a proposed property tax levy increase for North Boone CUSD #200, County of Boone, State of Illinois, will be held on December 14, 2017 at 6:30 p.m. in the Board Room of the North Boone CUSD #200 District Office Building, 6248 North Boone School Road, Poplar Grove, IL 61065

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Mike Greenlee, Superintendent, 6248 North Boone School Road, Poplar Grove, IL 61065, 815-765-3322

- II. The corporate and special purpose property taxes extended or abated for 2016 were \$8,862,514.60

The proposed corporate and special purpose property taxes to be levied for 2017 are \$9,320,000. This represents a 5.16% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2016 were \$2,700,957.57

The estimated property taxes to be levied for debt service and public building commission leases for 2017 are \$2,760,000 This represents a 2.19% increase over the previous year.

- IV. The total property taxes extended or abated for 2016 were \$11,563,471.61. The estimated total property taxes to be levied for 2017 are \$12,080,000.00. This represents a 4.47% increase over the previous year.



**North Boone CUSD #200  
History of EAV**

<b>Levy Year</b>	<b>EAV</b>	<b>New Property</b>	<b>Total EAV with New Property</b>	<b>Limited Rate without bonds</b>	<b>CPI</b>
Dec-09	\$ 183,653,271	\$ 5,255,353	\$ 188,908,624	4.0056	0.1
Dec-10	\$ 172,493,023	\$ 2,758,388	\$ 175,251,411	4.50614	2.7
Dec-11	\$ 159,148,369	\$ 1,479,441	\$ 160,627,810	5.02113	1.5
Dec-12	\$ 149,065,503	\$ 917,199	\$ 149,982,702	5.58894	3
Dec-13	\$ 136,393,461	\$ 759,241	\$ 137,152,702	6.2503	1.7
Dec-14	\$ 132,682,260	\$ 342,247	\$ 133,024,507	6.5693	1.5
Dec-15	\$ 131,941,004	\$ 635,506	\$ 132,576,510	6.5566	0.8
Dec-16	\$ 135,615,871	\$ 938,167	\$ 136,554,038	6.5431	0.7
Dec-17	\$ 143,632,472	\$ 654,161	\$ 144,286,633	6.2998	2.1