

Original: 
Amended:

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division
100 North First Street
Springfield, Illinois 62777-0001
2177785-8779

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 (\$5,310,000), Operations & Maintenance (\$1,025,000), Transportation (\$825,000), Working Cash (\$60,000), Municipal Retirement (\$300,000), Social Security (\$300,000), Fire Prevention & Safety (\$50,000), Tort Immunity (\$170,000), Special Education (\$1,065,000), Leasing (\$5,000), Other (\$), Other (\$), Total Levy (\$9,110,000)

\* 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 5,310,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,025,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 825,000 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 300,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 300,000 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 170,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 1,065,000 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 2016.

Signed this 13 day of Dec 20 16 (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 2016, 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 2016, is \$ 9,110,000.00

(Signature of County Clerk)

(Date)

(County)

## Truth in Taxation Certificate of Compliance

I, the undersigned, hereby certify that I am the presiding officer of North Boone Community Unit School District #200, and as such presiding officer I certify that the levy ordinance was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation" law.

Check one of the Choices Below

- 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.
- 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.
- 3) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date \_\_\_\_\_

Presiding Officer \_\_\_\_\_

2016 LEVY CALCULATION PAGE

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

Limiting Rate: **6.6021%**  
 Estimated Capped Extension: **\$8,727,175.42**

Consumer Price Index:	0.70%
Actual Total EAV for 2015:	\$131,187,348
Estimated % change from 2015 EAV:	0.00%
Estimated New Construction for 2016:	\$1,000,000
Estimated Total EAV for 2016:	\$132,187,348
Total change from prior year:	0.76%

	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	\$5,247,493.92	4.00%	\$5,287,493.92	\$5,324,506.38	\$5,310,000		\$5,310,000.00	EXCEEDS EST. MAX
Operations & Maintenance	\$983,905.11	0.75%	\$991,405.11	\$998,344.95	\$1,025,000		\$1,025,000.00	EXCEEDS EST. MAX
Transportation	\$750,011.99	0.00%	\$0.00	\$761,019.20	\$825,000		\$825,000.00	
Working Cash	\$60,005.62	0.05%	\$66,093.67	\$60,886.27	\$60,000		\$60,000.00	
Municipal Retirement	\$240,007.69			\$243,530.05	\$300,000		\$300,000.00	
Social Security	\$225,000.22			\$228,302.33	\$300,000		\$300,000.00	
Fire Prevention & Safety *	\$0.00	0.10%	\$132,187.35	\$0.00	\$50,000		\$50,000.00	
Tort Immunity	\$40,012.14			\$40,599.36	\$170,000		\$170,000.00	
Special Education	\$1,049,498.78	0.80%	\$1,057,498.78	\$1,064,901.27	\$1,065,000		\$1,065,000.00	EXCEEDS EST. MAX
Leasing	\$5,012.06	0.10%	\$132,187.35	\$5,085.62	\$5,000		\$5,000.00	
	\$0.00	0.00%	\$0.00	\$0.00			\$0.00	

Capped Extension/Levy **\$8,600,947.53**      **\$7,666,866.18**      **\$8,727,175.42**      **\$9,110,000.00**      Capped Levy **\$9,110,000.00**      Truth in Taxation **5.92%**      **YES**

Levy in excess of estimated extension: **\$382,824.58**

SEDOL IMRF **\$0.00**

SEDOL IMRF **\$0.00**

**\$0.00**

Bond and Interest: **\$2,370,000.00**

Bond and Interest: **\$2,630,000.00**

**\$2,630,000.00**      **10.97%**

Total Extension/Levy **\$10,970,947.53**

Total Levy **\$11,740,000.00**      **7.01%**

# LEVY INPUT PAGE - ASSUMPTIONS

Tax Levy Year:  Enter Year of Levy

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

Original Tax Levy Certificate:   
 Amended Tax Levy Certificate:   
 Enter "x" in one box only

Consumer Price Index:  Enter CPI for Year ending 2015, for the 2016 Levy.

Actual Total EAV for 2015:  Enter Actual rate setting EAV for 2015  
 Estimated % change from 2015 EAV:  Enter reassessment percentage before New Construction

Estimated New Construction for 2016:  Enter Estimated New Construction  
 Estimated Total EAV for 2016:  Includes New Construction  
 Total change from prior year:  Includes New Construction

No. of Tax Levied Bond Issues Outstanding:

	Input Maximum Tax Rate:	Total 2015 Extension for all Counties:	Input 2015 Boone County Extension:	Input 2015 Winnebago County Extension:
Educational	4.00%	\$5,247,493.92	5,212,084.92	35,409.00
Operations & Maintenance	0.75%	\$983,905.11	977,265.92	6,639.19
Transportation	0.00%	\$750,011.99	744,950.27	5,061.72
Working Cash	0.05%	\$60,005.62	59,600.19	405.43
Municipal Retirement		\$240,007.69	238,387.73	1,619.96
Social Security		\$225,000.22	223,481.17	1,519.05
Fire Prevention & Safety *	0.10%	\$0.00	-	
Tort Immunity		\$40,012.14	39,742.15	269.99
Special Education	0.80%	\$1,049,498.78	1,042,416.98	7,081.80
Leasing	0.10%	\$5,012.06	4,977.54	34.52
Input Fund Name:		\$0.00		

Total Capped Extension for 2015:

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2015:

Total 2015 Extension:

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

**2016 TAX EXTENSION WORKSHEET**

Estimated New Construction for 2016:	\$1,000,000
Estimated Total EAV for 2016:	\$132,187,348
Estimated change from prior year:	0.76%
Actual New Construction for 2016:	\$2,000,000
Actual Total EAV for 2016:	\$130,000,000
Actual change from prior year:	-0.91%

	<b>Estimate:</b>	<b>Actual:</b>
Limiting Rate:	6.6021%	6.7665%
Capped Extension:	\$8,727,175	\$8,796,485

Reduction Factor: 98.5601%

	Levy Amount:	County Loss %:	Total Levy with Loss & Cost:	Calculated Tax Rate:	Maximum Calculated Tax Rate:	Maximum Allowable Extension:	Maximum Allowable Extension x Reduction Factor:	Final Tax Rate:	District Adjustment:	Final Adjusted Tax Rate:
Educational	\$5,310,000	0.00%	\$5,310,000	4.0846%	4.0000%	\$5,200,000.00	\$5,125,122.74	3.9424%	\$0.00	3.9424%
Operations & Maintenance	\$1,025,000	0.00%	\$1,025,000	0.7885%	0.7500%	\$975,000.00	\$960,960.51	0.7392%	\$0.00	0.7392%
Transportation	\$825,000	0.00%	\$825,000	0.6346%	0.6346%	\$825,000.00	\$813,120.43	0.6255%	\$0.00	0.6255%
Working Cash	\$60,000	0.00%	\$60,000	0.0462%	0.0462%	\$60,000.00	\$59,136.03	0.0455%	\$0.00	0.0455%
Municipal Retirement	\$300,000	0.00%	\$300,000	0.2308%	0.2308%	\$300,000.00	\$295,680.16	0.2274%	\$0.00	0.2274%
Social Security	\$300,000	0.00%	\$300,000	0.2308%	0.2308%	\$300,000.00	\$295,680.16	0.2274%	\$0.00	0.2274%
Fire Prevention & Safety *	\$50,000	0.00%	\$50,000	0.0385%	0.0385%	\$50,000.00	\$49,280.03	0.0379%	\$0.00	0.0379%
Tort Immunity	\$170,000	0.00%	\$170,000	0.1308%	0.1308%	\$170,000.00	\$167,552.09	0.1289%	\$0.00	0.1289%
Special Education	\$1,065,000	0.00%	\$1,065,000	0.8192%	0.8000%	\$1,040,000.00	\$1,025,024.55	0.7885%	\$0.00	0.7885%
Leasing	\$5,000	0.00%	\$5,000	0.0038%	0.0038%	\$5,000.00	\$4,928.00	0.0038%	\$0.00	0.0038%
	\$0	0.00%	\$0	0.0000%	0.0000%	\$0.00	\$0.00	0.0000%	\$0.00	0.0000%

Capped Levy/Extension	\$9,110,000	\$9,110,000	7.0077%	6.8654%	\$8,925,000.00	\$8,796,484.70	6.7665%	6.7665%
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SEDOL IMRF \$0

SEDOL IMRF 0.0000% \$0.00 0.0000%

Bond and Interest: \$2,630,000

Bond and Interest: 0.0000% \$0.00 0.0000%

Total Extension/Levy \$11,740,000

\$8,796,485 6.7665% \$0.00 6.7665%

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

Totals		New Construction	
Board of Review Abstract	962,703	Commercial	0
- Exemptions	50,001	Farm	0
- Under Assessed	0	Industrial	0
+ State Assessed	0	Local Rail Road	0
Total EAV	912,702	Mineral	0
- Tif Increment / Ezone	0	Residential	3,126
Rate Setting EAV	912,702	Total	3,126

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	430,480		172,963		0		0		0		359,260		0		962,703	
- Home Improvement	0	0	0	0	0	0	0	0	0	0	3,126	1	0	0	3,126	1
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		0		0	
= EAV	430,480	0	172,963	0	0	0	0	0	0	0	356,134	1	0	0	959,577	1
- Senior Assessment Freeze	0	0	6,875	1	0	0	0	0	0	0	0	0	0	0	6,875	1
- Owner Occupied	6,000	1	18,000	3	0	0	0	0	0	0	6,000	1	0	0	30,000	5
- Senior Citizen's	0	0	5,000	1	0	0	0	0	0	0	5,000	1	0	0	10,000	2
- Disabled Person	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Returning Veteran	0	0	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	0	0
- Fraternal Freeze	0	0	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	0	0
- Under Assessed	0		0		0		0		0		0		0		0	
- E-Zone	0	0	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	0	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	424,480		143,088		0		0		0		345,134		0		912,702	

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

Totals		New Construction	
Board of Review Abstract	152,005,635	Commercial	472,754
- Exemptions	16,409,648	Farm	261,001
- Under Assessed	0	Industrial	0
+ State Assessed	45,349	Local Rail Road	0
Total EAV	135,641,336	Mineral	0
- Tif Increment / Ezone	0	Residential	201,286
Rate Setting EAV	135,641,336	Total	935,041

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		106		2,141		10		0		0		2,927		0		5,184
Board of Review Abstract	8,522,285		51,948,677		522,404		0		0		91,012,269		0		152,005,635	
- Home Improvement	0	0	70,234	15	0	0	0	0	0	0	213,657	79	0	0	283,891	94
- Veteran's	0	0	0	0	0	0	0	0	0	0	100,000	1	0	0	100,000	1
+ State Assessed	0		0		0		0		0		0		45,349		45,349	
= EAV	8,522,285	0	51,878,443	15	522,404	0	0	0	0	0	90,698,612	82	45,349	0	151,667,093	97
- Senior Assessment Freeze	0	0	90,777	27	0	0	0	0	0	0	377,779	77	0	0	468,556	104
- Owner Occupied	12,000	2	2,524,523	421	0	0	0	0	0	0	10,260,000	1,710	0	0	12,796,523	2,133
- Senior Citizen's	10,000	2	795,000	159	0	0	0	0	0	0	1,839,178	369	0	0	2,644,178	530
- Disabled Person	0	0	8,000	4	0	0	0	0	0	0	76,000	38	0	0	84,000	42
- Disabled Veteran	0	0	5,000	1	0	0	0	0	0	0	27,500	7	0	0	32,500	8
- Returning Veteran	0	0	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	0	0
- Fraternal Freeze	0	0	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	0	0
- Under Assessed	0		0		0		0		0		0		0		0	
- E-Zone	0	0	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	0	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	8,500,285		48,455,143		522,404		0		0		78,118,155		45,349		135,641,336	

# 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: 2016**

A	AGGREGATE EXTENSION BASE: 2014	=	\$8,738,712.80
B	ANNUAL C.P.I. or 5%		0.7%
C	RATE INCREASE FACTOR	( x )	1
D	ADJUSTED EXTENSION BASE =	Extension Base x (1 + CPI .007) x 1 =	8,799,883.79
E	ESTIMATED CURRENT EAV:		
	Winn Co (2016 estimated)	912,702	
	Boone Co (2015 actual)	+ 130,302,123 =	131,214,825
F	EQUALIZED NEW PROPERTY ( - )		
	Winn Co (2016 estimated)	3,126	
	Boone Co (2015 actual)	+ 539,462 =	542,588
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	130,672,237
N	ESTIMATED LIMITING RATE:	(D/M)*100	6.7343
P	ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N	\$8,836,399.96

**TRUTH IN TAXATION:**

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES OVERLAP, TIF & EZ EXTENSION, BUT NOT BONDS): \$8,600,947.53

MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE: \$9,030,994.91

\* 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:** 2016 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 5:00PM 12/27/2016.  
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: 7/25/16