#### ATTACHMENT X-A

ATTACHMENT X-A:

2021 Tax Levy

Recommended Action:

Move to approve the 2021 tax levy

Recommended Action:

Approve as presented.

The levy presented is being recommended for adoption. The following documents are attached:

- 2021 Levy Calculation Page
- 2021 Tax Extension Worksheet
- 2021 Certificate of Tax Levy
- Truth in Taxation Certification of Compliance
- Notice of Proposed Property Tax Increase for North Boone CUSD 200

The corporate and special purpose property taxes extended or abated for 2020 were \$9,678,218.53.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$10,158,000. This represents a 4.96% increase over the previous year.

					Č	Original Assumptions	Le	gend	
2021 LEVY CALCULATION PAGE				Consumer Price Index 1.40%					
2021 LEVI CALCO	LATIONTAGE			Actual T	Total EAV for 2020	\$175,072,319	Calcula	led Values	
							Review	v Needed	
	(Dalas Vene Po	tantian v (14T a	sser of 5% or CPI))	Estimated Existing EAV	% change for 2021	7.25%			
Limiting Rate:		tal EAV - New I		Estimated Existing E		\$187,765,062			
	(10	(a) EAV - New 1	Toperty)						
				Estimated New	Property for 2021	\$2.500,000			
Limiting Rate	5,2266								
Estimated Capped Extension	\$9,944,378.39			Estimated 7	Total EAV for 2021	\$190,265,062	Includes New Property		
Estimated Capped Extension	37,744,370,37			Estimated Total EAV		8.68%	Includes New Property		
				200000000					
		Statutory							
		Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount S	Levy Increase %	Final Levy Amount		
Educational	Prior Year Extension \$5,600,090.74	Rate	Maximum Extension	\$5,754,098.36	\$5,850,000		\$5,850,000,00		
Operations & Maintenance	\$1,313,042.39	0.00	\$0.00	\$1,349,152.26	\$1,475,000		\$1,475,000,00		
Transportation	\$900,025,97	0,00	90,00	\$924,777.51	\$925,000		\$925,000.00		
Working Cash	\$40,005.77	0.00	\$0,00	\$41,105.97	\$41,000		\$41,000,00		
	\$300,009.04	0.00	30,00	\$308,259,56	\$307,000		\$307,000,00		
Municipal Retirement Social Security	\$350,010.17			\$359,635,77	\$360,000		\$360,000.00		
Fire Prevention & Safety *	\$330,010.17	0.00	\$0.00	\$0.00	\$0		\$0.00		
Tort Immunity	\$210,003.32	0.00		\$215,778.60	\$215,000		\$215,000,00		
Special Education	\$965,031.13	0.00	\$0.00	\$991,570.37	\$985,000		\$985,000,00		
Leasing	\$0.00	0.00	\$0,00	\$0.00		- \ \ - \ -	\$0,00		
Leasing	\$0.00	0.00	00,02	\$0.00			\$0.00		
	00,00							Truth in	Taxation
								-	TOTAL TOTAL
Capped Extension	\$9,678,218.53	İ		\$9,944,378.39		Capped Le	yy \$10,158,000.00	4.96%	NO
		•							
					Levy Amount Abov	ve Estimated Extensi	on S213,621.61		
SEDOL IMRF Extension	\$0.00	I	Estima	ted SEDOL IMRF Levy	\$0,00	SEDOL IMRF Le	vy \$0,00		
DEPOS ENTE				(Lake County Only, Included in Tr	uth in Taxation Calculation)				
Bond & Interest Extension	\$1,165,964.14	ĺ	Estimated	Bond and Interest Levy	\$1,904,400.00	Bond & Int. Le	vy \$1,904,400.00	63.33%	ĺ
Dond & Interest Extension	\$1,103,704,14	1	(County Clerk Levies Bo	nd & Interest for the District, Verifi	Records with County Clerk)	2			
Total Extension	\$10,844,182.67	1				Total Le	vy \$12,062,400.00	11.23%	i
I otal Extension	310,044,102.07								1

2021 TAX EXTENSION WORKSHEET

Estimated % Change to Existing EAV for 2021 7.25%

Estimated New Property for 2021 \$2,500,000

Estimated Total EAV for 2021 \$190,265,062

Estimated Total EAV Change for 2021 8.68%

Legend
District Assumptions & Data Entry
Calculated Values
Review Needed

	Original Estimate	Scenario Actual
Limiting Rate	5.2266	5,6055
Capped Extension	\$9,944,378	\$9,813,714

	Scenario Assumptions	
Actual % Change to Existing EAV for 2021		Enter What If? Existing EAV Assumption or, Final Actual to Stress Test the Levy
Actual New Property for 2021	\$0	Enter What If. 2 New Property Assumption or, Final Actual to Stress Test the Levy
Actual Total EAV for 2021	S175,072,319	
Actual Total EAV Change for 2021	0.00%	
		Does This Levy Capture All Available Property Taxes Under These Assumptions?
Reduction Factor	96.6107%	YES - All Available Tax Capped Dollars Have Been Captured

	Current Levy	County Loss	Total Levy with	Scenario Calculated Tax Rate	Maximum Calculated Tax Rate	Maximum Allowable Extension	Maximum Allowable Extension x Reduction Factor	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational	\$5,850,000	0.00%	\$5.850,000	3,3415	3.3415	\$5,850,000,00	\$5.651,725.19	3 2282	\$0.00	\$5,651,725.19	
Operations & Maintenance	\$1,475,000	0.00%	\$1,475,000	0.8425	0.8425	\$1,475,000.00	\$1,425,007.63	0.8140	\$0.00	\$1,425,007.63	
Transportation	\$925,000	0.00%	\$925,000	0,5284	0.5284	\$925,000.00	\$893,648 86	0.5104	\$0.00	\$893,648 86	
Working Cash	\$41,000	0.00%	\$41,000	0.0234	0,0234	\$41,000.00	\$39,610.38	0.0226	\$0.00	\$39,610.38	
Municipal Retirement	\$307,000	0.00%	\$307,000	0.1754	0.1754	\$307,000.00	\$296,594.81	0.1694	\$0.00	\$296,594 81	0.1694
Social Security	\$360,000	0.00%	\$360,000	0,2056	0,2056	\$360,000.00	\$347,798 47	0.1987	\$0.00	\$347,798 47	0,1987
Fire Prevention & Safety *	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	
Tort Immunity	\$215,000	0.00%	\$215,000	0.1228	0.1228	\$215,000.00	\$207,712.98	0.1186	\$0.00	\$207,712 98	0.1186
Special Education	\$985,000	0.00%	\$985,000	0,5626	0.5626	\$985,000.00	\$951,615.27	0.5436	\$0.00	\$951.615.27	0.5436
Leasing	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	
	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0,0000	\$0.00	\$0.00	0,0000
Capped Levy/Extension/Rate	\$10,158,000		\$10,158,000	5.8022	5.8022	\$10,158,000.00	\$9,813,713.59	5,6055	\$0.00	\$9,813,713.59	5,6055
SEDOL IMRF Levy	\$0			Actu	al SEDOL IM	RF Extension/Rate	\$0.00	0.0000	Lake County Only		0.0000
Bond & Interest Levy	\$1,904,400	Ĺ		Actua	l Bond & Inter	est Extension/Rate	\$1,904,400.00	1.0878	Includes Loss % Added by	County Clerk(s)	1.0878
Total Levy	\$12,062,400				Actual T	otal Extension/Rate	\$11,718,114	6.6933			6,6933

## ILLINOIS STATE BOARD OF EDUCATION

Original: X
Amended:

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.

Amount of Levy  Educational \$ 5,850,000   Fire Prevention & Safety * \$ 0   Operations & Maintenance \$ 1,475,000   Special Education \$ 985,000   Working Cash \$ 41,000   Leasing \$ 0   Municipal Retirement \$ 307,000   Special Education \$ 985,000   Municipal Retirement \$ 307,000   Cother \$ 0   Social Security \$ 360,000   Other \$ 0   Total Levy \$ 10,158,000   * Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility the provisions set forth in the truth in Taxation Law.  We hereby certify that we require:  the sum of \$ 5,850,000   dollars to be levied as a special tax for educational purposes; and the sum of \$ 1,475,000   dollars to be levied as a special tax for transportation purposes; and the sum of \$ 307,000   dollars to be levied as a special tax for transportation purposes; and the sum of \$ 307,000   dollars to be levied as a special tax for transportation purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for for prevention, safety, energy conservation dollars to be levied as a special tax for for prevention, safety, energy conservation the sum of 0 dollars to be levied as a special tax for for prevention, safety, energy conservation the sum of 0 dollars to be levied as a special tax for for prevention, safety, energy conservation of the sum of 0 dollars to be levied as a special tax for for prevention, safety, energy conservation the sum of 0 dollars to be levied as a special tax for for prevention, safety, energy conservation of the sum of 0 dollars to be levied as a special tax for for prevention, safety, energy conservation of the sum of 0 dollars to be levied as a special tax for for prevention, safety,	Vinnehago	County Rooms W	District Number			District Name
Coperations & Maintenance \$ 1,475,000 Tort Immunity \$ 215,000 Tort Immunity \$	Millebago	Boone, vv	04-004-2000-26	Boone CUSD 200	North B	
Clear of the sum of the sum of 307,000 dollars to be levied as a special tax for a working cash fund; and the sum of 307,000 dollars to be levied as a special tax for or unknicipal retirement purposes; and the sum of 41,000 dollars to be levied as a special tax for or unknicipal retirement purposes; and dollars to be levied as a special tax for representation purposes; and the sum of 41,000 dollars to be levied as a special tax for operation purposes; and the sum of 41,000 dollars to be levied as a special tax for educational purposes; and dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 307,000 dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 41,000 dollars to be levied as a special tax for more purposes; and the sum of 307,000 dollars to be levied as a special tax for more purposes; and the sum of 307,000 dollars to be levied as a special tax for or working cash fund; and the sum of 307,000 dollars to be levied as a special tax for or working cash fund; and the sum of 307,000 dollars to be levied as a special tax for or working cash fund; and dollars to be levied as a special tax for or working cash fund; and dollars to be levied as a special tax for or working cash fund; and dollars to be levied as a special tax for or working cash fund; and the sum of 0 dollars to be levied as a special tax for or working cash fund; and the sum of 0 dollars to be levied as a special tax for or this municipal retirement purposes; and dollars to be levied as a special tax for this municipal retirement purposes; and dollars to be levied as a special tax for this municipal retirement purposes; and dollars to be levied as a special tax for this municipal retirement purposes; and dollars to be levied as a special tax for this municipal retirement purposes; and the sum of 0 dollars to be levied as a special tax for this municipal retirement purposes; and the sum of 0 dollars to be levied as a special tax for this municipal retirement purposes			Levy	Amount of		
Soe explanation on reverse side.  Note: Any district proposite to adopt a lary must comply with the provisions set forth in the truth in Taxation Law.  We hereby certify that we require:  the sum of 5,850,000 the sum of 1,475,000 dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 41,000 dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 307,000 dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 41,000 dollars to be levied as a special tax for a working cash fund; and dollars to be levied as a special tax for social security purposes; and the sum of 307,000 dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for municipal retirement purposes; and dollars to be levied as a special tax for social security purposes; and the sum of 215,000 dollars to be levied as a special tax for social security purposes; and dollars to be levied as a special tax for social security purposes; and dollars to be levied as a special tax for for the revention, safety, energy conservation dollars to be levied as a special tax for the sum of 985,000 dollars to be levied as a special tax for free prevention, safety, energy conservation dollars to be levied as a special tax for free single deducation purposes; and dollars to be levied as a special tax for free single deducation purposes; and dollars to be levied as a special tax for second tax for free single deducation purposes; and dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and dollars to be levied as a special tax for leasing of education developed to the sum of 0 dollars to be levied as a special tax for leasing of education developed to the sum of 0 dollars to be levied as a special tax for leasing of education developed to the sum of 0 dollars to be levied as a special tax for leasing deve		\$ 215,000 \$ 985,000 \$ 0 \$ 0	Tort Immunity Special Education Leasing	\$ 1,475,000 \$ 925,000 \$ 41,000 \$ 307,000	on sh	Operations & Transportatio Working Casl
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the sum of 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 985,000 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 special education purposes; and the sum of 0 dollars to be levied as a special tax for leasing of education reaching a computer technology or both, and temporary relocation expense purposes; and the sum of 0 dollars to be levied as a special tax for computer technology or both, and temporary relocation expense purposes; and the sum of 0 dollars to be levied as a special tax for continuous property of our school district for the year 2021  Signed this day of 2021  (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 it situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county desk shall extend the tax for bonds and interest as set forth in the coff 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 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 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 the resolution.  (Delach and Return to School District)  This is to certify that the Certificate of Tax Levy for School District No. 04-004-2000-26, Boone, Winnebago Court In		retirement purposes; and	d as a special tax for municipal re	307 000 dollars to be levil		
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(Signature of County Cierk)	3	, IS	ourposes for the year	in the original resolution(s), for said	vy, as provided	The total lev
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(Date) (County)		(County)		(Date)		

copy of ISBE Form 50-02 (08/2009) cti2009.xls

November 10, 2021

Boone County Journal

Attention: Legal Department

Re: Truth in Taxation Notice

Please publish the attached notice regarding Truth in Taxation Act Amendments (P.A. 86-957), in your <u>Friday</u>, <u>December 3</u>, <u>2021</u> edition of The Boone County Journal.

## Publication requirements:

- A. The notice shall be no less than 1/8 page in size.
- B. The type shall be at least 12 points.
- C. The notice shall be enclosed in a black border no less than ¼ inch wide.
- D. The notice shall not be placed in that portion of the newspaper where legal notice and classified advertisements are published.

Sincerely,

Melissa Geyman

Melissa Geyman Director of Business Services and Transportation (815) 765-9437

# 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, 2021 at 6:30 p.m. at 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 Melissa Geyman, Director of Business Services, 6248 North Boone School Road, Poplar Grove, IL 61065, 815-765-3322, mgeyman@nbcusd.org

II. The corporate and special purpose property taxes extended or abated for 2020 were \$9,678,218.53.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$10,158,000. This represents a 4.96% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2020 were \$1,165,964.14.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$1,904,400. This represents a 63.33% increase over the previous year.

IV. The total property taxes extended or abated for 2020 were \$10,844,182.67. The estimated total property taxes to be levied for 2021 are \$12,062,400. This represents a 11.23% increase over the previous year.

#### RESOLUTION

BE IT RESOLVED by the Board of Education of North Boone Community Unit School District 200, Boon	e,
Winnebago, Illinois as follows:	

SECTION 1. That for the next ensuring year the County Clerks of Boone and Winnebago Counties, Illinois are hereby authorized and directed to extend the attached Certificate of Tax Levy for special taxes on behalf of this School District.

SECTION 2. That the following amounts of money, as indicated on the Certificate of Levy attached herto and made a part hereof, shall be raised by a special tax for various purposes as in said Certificate of Tax Levy indicated for the next ensuring year.

SECTION 3. That the President and Secretary are hereby authorized and directed to sign said Certificate and file or cause the same to be filed with the County Clerks of Boone and Winnebago Counties, Illinois on or before the last Tuesday in December of this year.

APPROVED this 14th day of December, 2021.

	9
President, Board of Education	Secretary, Board of Education