

ATTACHMENT XI-B: 2013 Tax Levy

Suggested Motion: Move to approve the 2013 tax levy.

Recommended Action: Approve as presented.

The following documents are attached:

- 2013 Certificate of Tax Levy
- Notice of Proposed Property Tax Increase for North Boone Community Unit School District No. 200
- 2013 Levy Calculation Page
- Final Tax Computation Report
- Final Settlement Sheet from Boone County
- Final Settlement Sheet from Winnebago County
- Assessor Estimated EAV Report by Tax District

Please contact the Business Office if you should have any questions prior to the Board meeting.

Original:
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 (North Boone CUSD), District Number (200), County (BOONE, WINNEBAGO)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$5,406,000), Operations & Maintenance (\$1,000,000), Transportation (\$510,000), Working Cash (\$68,000), Municipal Retirement (\$304,204), Social Security (\$276,890), Fire Prevention & Safety (\$85,000), Tort Immunity (\$40,732), Special Education (\$1,100,000), Leasing (\$5,444), Other (\$0), Total Levy (\$8,796,270)

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.

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

We hereby certify that we require:

the sum of 5,406,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 510,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 68,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 304,204 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 276,890 dollars to be levied as a special tax for social security purposes; and
the sum of 85,000 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 40,732 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 1,100,000 dollars to be levied as a special tax for special education purposes; and
the sum of 5,444 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 2013

Signed this _____ day of _____ 2013. _____ (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 6

(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 2013 was filed in the office of the County Clerk of this County on _____, 2013.

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 2013, is \$ _____

(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 CUSD #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 _____

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200
COUNTIES OF BOONE/WINNEBAGO, STATE OF ILLINOIS**

- I. A public hearing to approve a proposed property tax levy increase for the North Boone Community Unit School District No. 200, Counties of Boone/Winnebago, State of Illinois for 2013 will be held on December 16, 2013, at 6:30 PM, at the North Boone District Office, 6248 North Boone School Road, Poplar Grove, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Steven Baule, Superintendent, 6248 North Boone School Road, Poplar Grove, Illinois, 815-765-3322.

- II. The proposed corporate and special property taxes to be levied for 2013 are \$8,796,270. This represents a 4.94% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2012 were \$2,040,485.

The estimated property taxes to be levied for debt service and public building commission leases for 2013 are \$2,383,869. This represents a 16.83% increase over the previous year.

- IV. The total property taxes extended or abated for 2012 were \$10,417,604.

The estimated total property taxes to be levied for 2013 are \$11,174,695. This represents a 7.27% increase over the previous year.

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- NOTES:**
1. The Notice shall be enclosed in a black border, which **must be 1/4" wide.**
 2. The type shall be **12 point.**
 3. The Notice shall be **1/8 page** in size.
 4. The Notice shall **not be placed in that portion of the newspaper where legal notices and classified advertisements are published.**

2013 LEVY CALCULATION PAGE

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

Limiting Rate: 6.2086%
 Estimated Capped Extension: \$8,571,164.76

Consumer Price Index: 1.70%

Actual Total EAV for 2012: \$149,982,702
 Estimated % change from 2012 EAV: -8.45%

Estimated New Construction for 2013: \$744,454
 Estimated Total EAV for 2013: \$138,053,618
 Total change from prior year: -7.95%

	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	\$5,740,812.89	4.00%	\$5,522,144.71	\$5,870,061.01	\$5,406,000		\$5,406,000.00
Operations & Maintenance	\$1,076,425.85	0.75%	\$1,035,402.13	\$1,100,660.40	\$1,000,000		\$1,000,000.00
Transportation	\$297,505.69	0.00%	\$0.00	\$304,203.70	\$510,000		\$510,000.00
Working Cash	\$71,766.72	0.05%	\$69,026.81	\$73,382.47	\$68,000		\$68,000.00
Municipal Retirement	\$297,505.69			\$304,203.70			\$304,204.00
Social Security	\$270,793.77			\$276,890.40			\$276,890.00
Fire Prevention & Safety *	\$1,604.81	0.10%	\$138,053.62	\$1,640.94	\$85,000		\$85,000.00
Tort Immunity	\$39,835.41			\$40,732.26			\$40,732.00
Special Education	\$580,868.01	0.80%	\$1,104,428.94	\$593,945.62	\$1,100,000		\$1,100,000.00
Leasing	\$5,324.39	0.10%	\$138,053.62	\$5,444.26			\$5,444.00
	\$0.00	0.00%	\$0.00	\$0.00			\$0.00

Capped Extension/Levy \$8,382,443.23

\$8,007,109.83

\$8,571,164.76

\$8,169,000.00

Capped Levy

\$8,796,270.00

Truth in Taxation

4.94%

NO

Levy in excess of estimated extension: \$225,105.24

SEDOL IMRF \$0.00

SEDOL IMRF

\$0.00

Bond and Interest: \$2,035,160.28

Bond and Interest: \$2,378,425.00

\$2,378,425.00

16.87%

Total Extension/Levy \$10,417,603.51

Total Levy

\$11,174,695.00

7.27%

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

FINAL Tax Computation Report Boone County

Taxing District EU200 - SCHOOL DISTRICT 200			Equalization Factor 1.00								
Property Type	Total EAV	Rate Setting EAV	PTELL Values				Overlapping County	Overlap EAV			
Farm	44,892,905	44,892,905	EZ Value Abated		0			Winnebago County	484,413		
Residential	95,052,866	95,052,866	EZ Tax Abated		\$0.00			Total	484,413		
Commercial	8,948,505	8,948,505	New Property		917,199			<i>* denotes use of estimated EAV</i>			
Industrial	574,711	574,711	Annexation EAV		0						
Mineral	0	0	Disconnection EAV		0						
State Railroad	29,302	29,302	Recovered TIF EAV		0						
Local Railroad	0	0	Recovered EZ EAV		0						
County Total	149,498,289	149,498,289	Aggregate Ext. Base		8,088,530						
Total + Overlap	149,982,702	149,982,702	TIF Increment		0						

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
002 EDUCATION	6,065,116	4.00000	4.043877	4.00000	\$5,979,931.56	3.82765	3.82765	\$5,722,271.26	\$5,722,271.26	\$5,740,812.89
003 GO REFND SERIES 2004	2,015,000	0.00000	1.343488	1.34349	\$2,008,494.56	1.35693	1.35693	\$2,028,587.13	\$2,028,587.13	\$2,035,160.28
004 BUILDING	1,180,026	0.75000	0.786775	0.75000	\$1,121,237.17	0.71770	0.71770	\$1,072,949.22	\$1,072,949.22	\$1,076,425.85
005 I.M.R.F	310,882	0.00000	0.207279	0.20728	\$309,880.05	0.19836	0.19836	\$296,544.81	\$296,544.81	\$297,505.69
030 TRANSPORTATION	310,882	0.00000	0.207279	0.20728	\$309,880.05	0.19836	0.19836	\$296,544.81	\$296,544.81	\$297,505.69
031 WORKING CASH	75,500	0.05000	0.050339	0.05000	\$74,749.14	0.04785	0.04785	\$71,534.93	\$71,534.93	\$71,766.72
032 FIRE PREVENT/SAFETY	1,665	0.10000	0.001110	0.00111	\$1,659.43	0.00107	0.00107	\$1,599.63	\$1,599.63	\$1,604.81
033 SPECIAL EDUCATION	607,000	0.80000	0.404713	0.40472	\$605,049.48	0.38729	0.38729	\$578,991.92	\$578,991.92	\$580,868.01
035 LIABILITY INSURANCE	41,613	0.00000	0.027745	0.02775	\$41,485.78	0.02656	0.02656	\$39,706.75	\$39,706.75	\$39,835.41
047 SOCIAL SECURITY	282,968	0.00000	0.188667	0.18867	\$282,058.42	0.18055	0.18055	\$269,919.16	\$269,919.16	\$270,793.77
057 LEASE	5,543	0.10000	0.003696	0.00370	\$5,531.44	0.00355	0.00355	\$5,307.19	\$5,307.19	\$5,324.39
Totals (Capped)	8,881,195		5.921480	5.84051	\$8,731,462.52	5.58894	5.58894	\$8,355,369.67	\$8,355,369.68	\$8,382,443.23
Totals (Not Capped)	2,015,000		1.343488	1.34349	\$2,008,494.56	1.35693	1.35693	\$2,028,587.13	\$2,028,587.13	\$2,035,160.28
Totals (All)	10,896,195		7.264968	7.18400	\$10,739,957.08	6.94587	6.94587	\$10,383,956.81	\$10,383,956.81	\$10,417,603.51

Given under my hand and the official seal of my office this 19th day of April, 2013

Mary S. Steurer

Mary S. Steurer, County Clerk and Recorder



**Final Settlement Sheet
Boone County
EU200 - SCHOOL DISTRICT 200**

Current Year Taxes Due	
Original Amount Due	\$10,383,957.88
+ Supplements	\$0.00
- Cancellations	\$19,989.70
- Abatements/Refunds	\$695.05
+ Mobile Home	\$13,298.70
+/- Road & Bridge Transfer	\$0.00
+ Misc. Adjustments	\$443.19
Adjusted Amount Due	\$10,377,015.02
+ Prior Year Real Estate Tax	(\$5,402.05)
+ Prior Year Mobile Home Tax	\$10.69
+ Prior Year Misc. Adjustments	\$0.00
Total Amount Due	\$10,371,623.66

Current Year Taxes Paid	
Real Estate	\$10,347,305.15
Railroad	\$2,035.28
Mobile Home	\$13,247.83
Misc. Adjustments	\$443.19
Prior Year Real Estate	(\$5,402.05)
Prior Year Mobile Home	\$10.69
Prior Year Misc. Adjustments	\$0.00
- Abatements/Refunds	\$695.05
Total Collected	\$10,356,945.04
+ Hold Back	\$0.00
+ County Trustee	\$14,177.55
+ Forfeited Tax	\$501.07
Total	\$10,371,623.66

Interest Distribution	
County Interest	\$268.85
Township Interest	\$0.00
Total Interest	\$268.85

Distribution Summary	
Tax Distribution Date	Amount
05/30/2013	\$2,088,553.13
06/10/2013	\$2,459,024.69
08/29/2013	\$2,203,737.05
09/09/2013	\$2,364,556.97
11/11/2013	\$1,241,073.20
Totals: 5 Distributions	\$10,356,945.04
Interest Distribution Date	Amount
11/12/2013	\$268.85
Totals: 1 Distributions	\$268.85
Grand Totals: 6 Distributions	\$10,357,213.89

Fund Summary							
Fund	Amount Collected	Previously Distributed	Current Distribution	Amount Available	Interest	PY Over Distrib	
002 - EDUCATION	\$5,707,381.01	\$5,023,465.19	\$683,915.82	\$0.00	\$148.15	\$0.00	
003 - GO REFND SERIES 2004	\$2,023,312.08	\$1,780,858.47	\$242,453.61	\$0.00	\$52.52	\$0.00	
004 - BUILDING	\$1,070,162.40	\$941,924.78	\$128,237.62	\$0.00	\$27.78	\$0.00	
005 - I.M.R.F	\$295,773.64	\$260,331.09	\$35,442.55	\$0.00	\$7.68	\$0.00	
030 - TRANSPORTATION	\$295,773.64	\$260,331.09	\$35,442.55	\$0.00	\$7.68	\$0.00	
031 - WORKING CASH	\$71,348.98	\$62,799.27	\$8,549.71	\$0.00	\$1.85	\$0.00	
032 - FIRE PREVENT/SAFETY	\$1,594.96	\$1,403.85	\$191.11	\$0.00	\$0.04	\$0.00	
033 - SPECIAL EDUCATION	\$577,482.55	\$508,282.79	\$69,199.76	\$0.00	\$14.99	\$0.00	
035 - LIABILITY INSURANCE	\$39,604.95	\$34,859.10	\$4,745.85	\$0.00	\$1.03	\$0.00	
047 - SOCIAL SECURITY	\$269,218.43	\$236,957.98	\$32,260.45	\$0.00	\$6.99	\$0.00	
057 - LEASE	\$5,292.40	\$4,658.23	\$634.17	\$0.00	\$0.14	\$0.00	
Totals	\$10,356,945.04	\$9,115,871.84	\$1,241,073.20	\$0.00	\$268.85	\$0.00	

Miscellaneous Adjustment Detail

<u>Year</u>	<u>Source</u>	<u>Account Type</u>	<u>Amount</u>	<u>Adjustment Description</u>
2012	RE - Real Estate	Back Tax Collected	\$254.88	TRUSTEE REDEMPTION 03-26-305-002 by TBA
2012	RE - Real Estate	Back Tax Collected	\$188.31	2013 Surplus Property Auction by TBA
Totals	2 entries		\$443.19	

Settlement Sheet
Current Year Taxes without Mobile Homes
Winnebago County
075 - NORTH BOONE SD #200

Current Year Taxes Due		Current Year Taxes Paid	
+ Original Amount Due	\$33,582.42	+ Real Estate	\$16,791.22
+ Supplements	\$0.00	+ Railroad	\$0.00
- Cancellations	\$0.00	+ Misc. Adjustments	\$0.00
- Abatements/Refunds	\$0.00	- Abatements/Refunds	\$0.00
+/- Road & Bridge Transfer	\$0.00	Total Collected	\$16,791.22
+ Misc. Adjustments	\$0.00	+ Hold Back	\$0.00
Adjusted Amount Due	\$33,582.42	+ County Trustee	\$0.00
		+ Forfeited Tax	\$0.00
		Total	\$16,791.22

Fund Summary for Current Year Taxes

Fund	Original Amt Due	Total Collected	Previously Distributed	Current Distribution	Amount Available	County Interest	PY Over Distrib
002 - EDUCATION	\$18,538.95	\$9,269.51	\$9,269.51	\$0.00	\$0.00	\$0.00	\$0.00
003 - BONDS AND INT 2008 & 2008A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
003A - BONDS AND INT 2002	\$904.41	\$452.20	\$452.20	\$0.00	\$0.00	\$0.00	\$0.00
003B - BONDS AND INT 2003	\$4,925.50	\$2,462.75	\$2,462.75	\$0.00	\$0.00	\$0.00	\$0.00
003C - BONDS AND INT 2006	\$678.67	\$339.33	\$339.33	\$0.00	\$0.00	\$0.00	\$0.00
003D - BONDS AND INT 2007A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
003E - BONDS AND INT 2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
004 - OPERATIONS & MAINTENANCE	\$3,476.62	\$1,738.31	\$1,738.31	\$0.00	\$0.00	\$0.00	\$0.00
005 - I. M. R. F.	\$961.10	\$480.55	\$480.55	\$0.00	\$0.00	\$0.00	\$0.00
030 - TRANSPORTATION SYSTEM	\$961.10	\$480.55	\$480.55	\$0.00	\$0.00	\$0.00	\$0.00
031 - WORKING CASH	\$232.02	\$116.01	\$116.01	\$0.00	\$0.00	\$0.00	\$0.00
032 - FIRE PREV/SFTY/ENERGY	\$5.81	\$2.90	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00
033 - SPECIAL EDUCATION	\$1,876.62	\$938.31	\$938.31	\$0.00	\$0.00	\$0.00	\$0.00
035 - TORT JUDGMENTS, LIABILITY INSURANCE	\$129.33	\$64.66	\$64.66	\$0.00	\$0.00	\$0.00	\$0.00
047 - SOCIAL SECURITY	\$874.86	\$437.43	\$437.43	\$0.00	\$0.00	\$0.00	\$0.00
057 - LEASE/PURCHASE/RENTAL	\$17.43	\$8.71	\$8.71	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$33,582.42	\$16,791.22	\$16,791.22	\$0.00	\$0.00	\$0.00	\$0.00



Assessor Estimated EAV Report by Tax District Boone County

Totals		New Construction	
Board of Review Abstract	154,057,383	Commercial	26,521
- Exemptions	15,977,717	Farm	447,508
- Under Assessed	0	Industrial	0
+ State Assessed	29,302	Local Rail Road	0
Total EAV	138,108,968	Mineral	0
- Tif Increment / Ezone	0	Residential	270,425
Rate Setting EAV	138,108,968	Total	744,454

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		108		2,087		10		0		0		2,996		0		5,201
Board of Review Abstract			47,530,462		570,618		0		0		97,743,264		0		154,057,383	
- Home Improvement	0	0	130,214	16	0	0	0	0	0	0	269,897	106	0	0	400,111	122
- Veteran's	0	0	0	0	0	0	0	0	0	0	70,000	1	0	0	70,000	1
+ State Assessed	0	0	0	0	0	0	0	0	0	0	0	0	29,302	0	29,302	0
= EAV	8,207,039	0	47,400,248	16	570,618	0	0	0	0	0	97,409,367	109	29,302	0	153,616,574	125
- Senior Assessment Freeze	62,390	1	161,024	17	0	0	0	0	0	0	269,867	35	0	0	493,281	53
- Over 65 Citizens	18,000	3	2,370,000	395	0	0	0	0	0	0	10,530,000	1,755	0	0	12,918,000	2,153
- Senior Citizen's	12,000	3	600,000	150	0	0	0	0	0	0	1,374,825	344	0	0	1,986,825	497
- Disabled Person	0	0	4,000	2	0	0	0	0	0	0	68,000	34	0	0	72,000	36
- Disabled Veteran	0	0	7,500	2	0	0	0	0	0	0	30,000	6	0	0	37,500	8
- Returning Veteran	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	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	8,114,649		44,257,724		570,618		0		0		85,136,675		29,302		138,108,968	

