

ATTACHMENT IV-A

ATTACHMENT IV-A: 2010 Tax Levy

Suggested Motion: Reaffirm approval of the 2010 tax levy.

Recommended Action: Approve as presented.

Attached are the 2010 tax levy documents as reviewed at the Business Services meeting in November as well as a copy of the Notice of Public Hearing as printed in the Belvidere Daily Republican on Sunday, December 19, 2010. It is important that the Board reaffirm its approval of the 2010 tax levy.

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.

District Name	North Boone CUSD	District Number	200	County	Boone, Winnebago
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**Amount of Levy**

Educational	\$ 5,850,000	Fire Prevention & Safety *	\$ 20,000
Operations & Maintenance	\$ 1,350,000	Tort Immunity	\$ 50,000
Transportation	\$ 300,000	Special Education	\$ 150,000
Working Cash	\$ 50,000	Leasing	\$ 5,000
Municipal Retirement	\$ 275,000	Other	\$ 0
Social Security	\$ 275,000	Other	\$ 0
		<b>Total Levy</b>	<b>\$ 8,325,000</b>

\* 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 5,850,000 dollars to be levied as a special tax for educational purposes; and  
 the sum of 1,350,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 300,000 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 50,000 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 275,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 275,000 dollars to be levied as a special tax for social security purposes; and  
 the sum of 20,000 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 50,000 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 150,000 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 2010

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2010 . \_\_\_\_\_  
 (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 2010 was filed in the office of the County Clerk of this County on 2010.

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 2010, is \$ \_\_\_\_\_.

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

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

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



## EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for a capital improvement fund (which levy is in addition to that for building purposes) and such fund is to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

# 2010 LEVY CALCULATION PAGE

Consumer Price Index: 2.70%

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

Actual Total EAV for 2009: \$188,908,624  
Estimated % change from 2009 EAV: -5.50%

Estimated New Construction for 2010: \$3,000,000  
Estimated Total EAV for 2010: \$181,518,649.68  
Total change from prior year: -3.91%

Limiting Rate: 4.3540%  
Estimated Capped Extension: \$7,903,392.48

	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	\$5,429,944.50	4.00%	\$7,260,745.99	\$5,670,266.79	\$5,850,000.00		\$5,850,000.00
Operations & Maintenance	\$1,310,721.68	0.75%	\$1,361,389.87	\$1,368,732.52	\$1,350,000.00		\$1,350,000.00
Transportation	\$243,438.95	0.20%	\$363,037.30	\$254,213.24	\$300,000.00		\$300,000.00
Working Cash	\$2,815.35	0.05%	\$90,759.32	\$2,939.95	\$50,000.00		\$50,000.00
Municipal Retirement	\$226,585.09			\$236,613.45	\$275,000.00		\$275,000.00
Social Security	\$226,585.09			\$236,613.45	\$275,000.00		\$275,000.00
Fire Prevention & Safety *	\$491.38	0.10%	\$181,518.65	\$513.13	\$20,000.00		\$20,000.00
Tort Immunity	\$23,429.65			\$24,466.62	\$50,000.00		\$50,000.00
Special Education	\$102,995.09	0.40%	\$726,074.60	\$107,553.52	\$150,000.00		\$150,000.00
Leasing	\$1,417.09	0.10%	\$181,518.65	\$1,479.81	\$5,000.00		\$5,000.00
Other	\$0.00	0.00%	\$0.00	\$0.00			\$0.00

Truth in Taxation

Capped Extension/Levy \$7,568,423.87 \$10,165,044.38 \$7,903,392.48 \$8,325,000.00 Capped Levy \$8,325,000.00 10.00% **YES**

Levy in excess of estimated extension \$421,607.52

SEDOL IMRF \$0.00

SEDOL IMRF \$0.00

\$0.00

Bond and Interest: \$1,596,062.38

Bond and Interest: \$1,721,590.00

\$1,721,590.00 7.86%

Total Extension/Levy \$9,164,486.25

Total Levy \$10,046,590.00 9.63%



# Outdoors

## is from e this winter

at least once a year the  
l areas need to be untied  
retied at slightly differ-  
heights. If the ropes are  
er adjusted, the ropes can  
ngle and kill the leader.

Even though it may sound  
look odd, panty hose  
kes a better material for  
ig your tree to a stake,"  
uster noted. "Panty hose  
not cut into the plant tis-  
s like rope or wire. Nylon  
takes longer to fall apart  
it can be used longer. To  
p the nylon blend in bet-  
use brown or green panty  
e. In addition, cut the pants  
tion out and use just the  
portion for tying."

ce can be more difficult to  
love, he added.

Trying to remove ice from  
t-over plants often results  
greater damage," he said.  
stead wait for the ice to  
t and then straighten and  
the branch upright if nec-  
ry."

### old the salt, please

alt can cause problems for  
deners, especially if you  
in a northern climate and  
salt on your driveway or  
walks, said University of  
ois Extension horticulture  
cator Greg Stack.

There are many de-icing  
pounds on the market,  
while they all set out to  
the same job, there are  
ie that are more friendly to  
ns and other plants grow-  
in the garden.

When shopping for de-  
g agents, read the pack-  
label for ingredients. It  
not be wise to choose the  
apest one on the shelf," he  
mmended.

ock salt or sodium chlo-  
is the most commonly  
l ice-melting product. It  
ie least expensive and will  
k at temperatures as low  
5 degrees F. However, it  
s have its drawbacks. It is  
corrosive on metals such  
now shovels and reinforc-  
rod in driveways. And it  
xtremely harmful to plant  
erial in the landscape. It  
damage plants and it is  
detrimental to soil, mak-  
it denser and less perme-  
to water movement.



Submitted photo

## Holidays of the past

Military re-enactors participate in the Boone County Conservation District's Holiday Walk. The event showed Christmas being celebrated in different eras including the 1940s.

"Safer alternatives, espe-  
cially where plant material is  
concerned, are materials made  
with calcium, magnesium or  
potassium chloride," he said.  
"Of the three, magnesium  
chloride is considered to be  
one of the safest to use in the  
landscape and it works when  
temperatures fall to minus  
20 degrees F. Unfortunately,  
these materials are more cost-  
ly than sodium chloride."

Another way to minimize  
salt damage to the landscape  
is to use less of it. Although  
kitty litter and sand won't  
melt ice and snow, they can  
help provide traction on slip-  
pery surfaces. Another way  
to minimize the amount of  
de-icing compound you use  
is to mix it with sand. Fifty  
pounds of sand mixed with  
one pound of de-icing com-  
pound is effective and less  
damaging to plants and the  
soil.

"There are also liquid solu-  
tions used to help manage ice,  
which are usually more effec-  
tive than the dry product,"  
he said. "Liquid potassium  
acetate is one product offered  
on the market, but you can  
make a suitable alternative by  
dissolving a small amount of  
de-icing compound in enough  
hot water to melt the solids.

"One such mixture calls for  
two parts of water to one part  
of magnesium chloride. Use  
a plastic hand pump sprayer  
to apply the material to small  
surfaces such as porch steps."

Salt from highways is also a

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

I. A public hearing to approve a proposed prop-  
erty tax levy increase for the North Boone Consoli-  
dated School District No. 200 Counties of Boone/  
Winnebago, State of Illinois for 2010 will be held  
on December 27, 2010, at 6:00 P.M. at the North  
Boone Transportation/Administration Office, 6248  
North Boone School Road, Poplar Grove, Illinois.

Any person desiring to appear at the public hear-  
ing 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 corporate and special purpose prop-  
erty taxes extended or abated for 2009 were  
\$7,568,424.

The proposed corporate and special property taxes  
to be levied for 2010 are \$8,325,000. This repre-  
sents a 10% increase over the previous year.

III. The property taxes extended for debt service  
and public building commission leases for 2009  
were \$1,596,062.

The estimated property taxes to be levied for debt  
service and public building commission leases for  
2010 are \$1,721,590. This represents a 7.86% in-  
crease over the previous year.

IV. The total property taxes extended or abated  
for 2009 were \$9,164,486.

The estimated total property taxes to be levied for  
2010 are \$10,046,590. This represents a 9.63% in-  
crease over the previous year.

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