

# **Tax Levy 2024**

**Collectable 2025  
Budget FY26**



**Harlem Consolidated School District No. 122  
Machesney Park, Illinois 61115**



**R. Terrell Yarbrough, Ed. D.  
Superintendent of Schools**

***Table of Contents***

General Information Memorandum.....3

Tax Levy Timeline .....4

Budget and Levy Cycle .....5

Real Estate Tax Cycle .....6

Relationship of Tax Years to School Years.....7

Limiting Rate Calculation Estimate .....8

Levy Recommendation for 2024 (FY26) ..... 9-10

Certificate of Levy 2024..... 11

2024 Tax Levy Resolution, Certificate of Resolution ..... 12 – 13

Resolution to Levy 2024 Taxes for Certain Purposes and Certificate..... 14 – 16

Certificate of Inapplicability of Truth in Taxation Law 2024.....17

***Historical Information***

Comparative Analysis of Equalized Assessed Valuation (2009-2023)..... 18

2022 Tax Levy Compared to 2023 Tax Levy (Including Graph)..... 19

2022 Tax Extensions Compared to 2023 Tax Extensions (Including Graph) ..... 20

Levy/Extension Comparison ..... 21

2023 Certificate of Tax Levy ..... 22

2023 Tax Resolution and 2023 Certificate ..... 23 – 26

Resolution to Levy 2023 Taxes for Certain Purposes and 2023 Certificate..... 27

2023 Certificate for Inapplicability of Truth in Taxation Law ..... 28

Tax Computation Report (Tax Year 2023)..... 29

## HARLEM CONSOLIDATED SCHOOL DISTRICT NO. 122

**TO:** Board of Education  
**FROM:** Joshua Aurand, Assistant Superintendent for Business and Operations  
**DATE:** October 9, 2024

**RE: 2024 TAX LEVY – General Information**

Annually, based upon budgeting needs, the Board of Education must adopt a Tax Levy: *the total amount of taxes imposed by the school district.*

### ***What is a Certificate of Tax Levy?***

A Certificate of Tax Levy is a document authorized by a formal action of the school board, signed by the president and secretary and issued to the county clerk. The document certifies the amount of money necessary in each fund to be levied against the equalized assessed valuation of the taxable property of the school district for a given year.

Each Board of Education makes an annual levy in terms of dollar amounts and certifies this levy to the Winnebago County Clerk. Certain aspects of the levy process are of concern. Namely:

- > The Equalized Assessed Valuation (EAV) is not known when the levy is adopted. Therefore, the EAV must be predicted so that estimates of taxes to be generated in funds with maximum rates can be made;
- > The administration must assume what percentage of taxes actually will be collected.

### ***When must a school board hold a public hearing on a proposed tax levy?***

A school district proposing to increase its aggregate levy more than 105% of its prior year's extension, must publish notice of hearing and thereafter hold a hearing as required by law.

### ***When must a school board estimate its annual aggregate tax levy?***

Not less than 20 days prior to adoption of its aggregate tax levy, a school board must determine the amount of money estimated to be necessary to be raised by taxation for that year on the taxable property within its district.

### ***What amounts may a school board levy in the Educational Fund, Operations & Maintenance Fund and Transportation Fund?***

While each of these major operating fund levies are within a district's umbrella limiting rate limit of the Property Tax Extension Limiting Law (PTELL), there is no specific rate for the Educational Fund or for the Transportation Fund. There is a rate limit on the Operations and Maintenance Fund of .75% of EAV, which for this years projected EAV of \$956,104,578 would amount to an estimated levy limit of about \$7,170,784.

### ***What is a tax rate and how is it calculated?***

A tax rate in Illinois reflects the dollars levied per \$100 of equalized assessed valuation of real property. A tax rate is calculated by dividing the dollar amount of the tax levy by the total equalized assessed valuation (EAV) of the taxing district and multiplying the product by 100. Thus, a levy of \$1,010,000 divided by a tax base of \$460,000,000 would produce a tax rate of \$.2196 per \$100 EAV.

**Harlem Consolidated School District 122**  
**Tax Levy Timeline**  
**Tax Year 2024**

1. **Wednesday, October 9, 2024** (Business Services Committee Meeting)

Tax Levy Presentation

2. **Tuesday, October 15, 2024** (Board Meeting)

Board of Education will determine whether it intends to levy a tax greater than one hundred five percent (105%) of the 2023 extension.

3. **Wednesday, November 13, 2024** (Business Services Committee Meeting)

Tax Levy Data Discussion

4. **Monday, November 18, 2024** (Board Meeting)

Adopt the 2024 Tax Levy

By law, the levy must be filed with the County Clerk by the last Tuesday in December. This year the deadline is Tuesday, December 31, 2024.

# Budget and Levy Cycle

## School District

1. Prepares tentative budget.
2. Publishes Notice of Public Hearing; puts tentative budget on display thirty (30) days prior to public hearing.
3. Hold public hearing.
4. Passes budget
5. Posts budget on District website ([www.harlem122.org](http://www.harlem122.org)).
6. Publishes levy and holds public hearing if Truth in Taxation Act applies (i.e., levy greater than 105% of last year's extension).
7. Delivers Tax Levy Certificate to County Clerk.

## County Clerk

1. Calculates tax rates for each combination of taxing districts.
2. Extends taxes on equalized assessed value.
3. Delivers Tax Calculations to County Treasurer.

## County Treasurer

1. Prepares tax bills and mails approximately May 1st.
2. Collects first installments for real estate approximately June 1st.
3. Distributes tax money proportionately to taxing districts as tax money is collected.
4. Collects second installment for real estate approximately September 1st.
5. Prepares delinquent tax list and sends Notice of Application for Judgment on Real Estate.

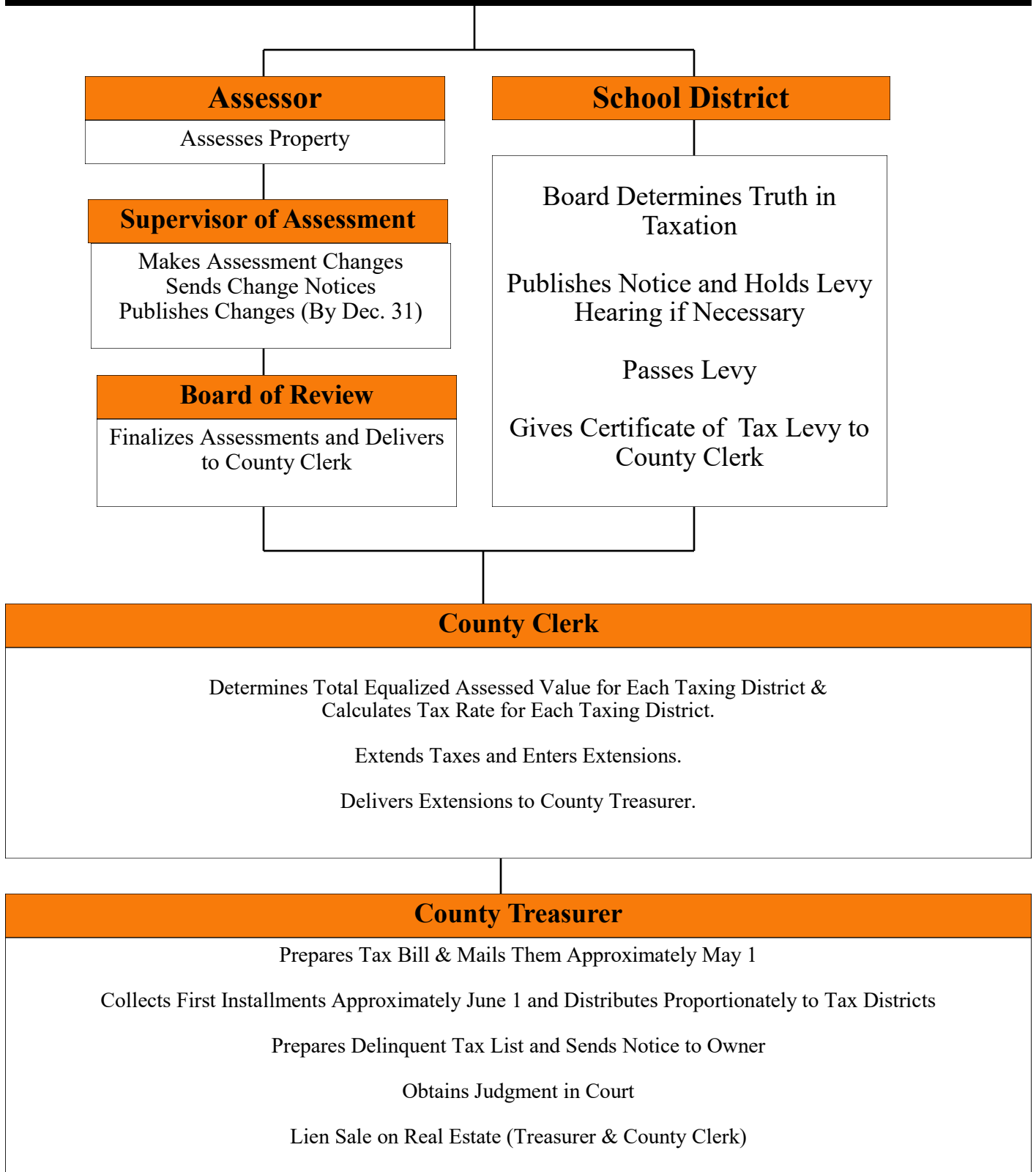
## Circuit Court

1. Pronounces judgment for sale of real estate due to nonpayment of taxes and rules on tax objections.

## County Clerk & Treasurer

1. Administers sale of real estate due to nonpayment of taxes.

# The Real Estate Tax Cycle





# 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:	HARLEM SCHOOL DISTRICT #122	TAX YEAR: 2024
A AGGREGATE EXTENSION BASE: 2023		50,880,195.71
B ANNUAL C.P.I. or 5% (whichever is less)	The 2024 annual CPI=	3.4%
C RATE INCREASE FACTOR	( x )	1
D ADJUSTED EXTENSION BASE =	Extension Base x CPI (.05)=	52,610,122
E ESTIMATED CURRENT EAV (RATE SETTING EAV):		956,104,578
F EQUALIZED NEW PROPERTY ( - )		1,892,374
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	954,212,204
N ESTIMATED LIMITING RATE:	(D/M)*100	5.5135
P ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N	\$ 52,714,825.91

### TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES TIF & EZ EXTENSION, BUT NOT BONDS):	\$ 53,930,957.66
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MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE:	56,627,505.54
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\*IF REQUESTED LEVY IS 5% OR MORE THAN LAST YEAR'S TOTAL EXTENSION 4 AMOUNT (LESS ANY \$ AMT FOR BONDS), THE TAXING DISTRICT IS REQUIRED TO HOLD A PUBLIC HEARING AND PUBLISH THE INCREASE REQUEST. (35 ILCS 200/18-55 THRU 100).

**REMINDERS:** 2024 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 5:00PM 12/31/2024

A "TRUTH IN TAXATION" CERTIFICATE OF COMPLIANCE IS REQUIRED TO BE FILED WITH YOUR LEVY.

E.A.V. - Equalized Assessed Value   C.P.I - Consumer Price Index   T.I.F. - Tax Increment Financing   E.Z. - Enterprise Zone



# Levy Recommendation

October 2024

Harlem Consolidated School District #122

Projected Rate Setting EAV 956,104,578

<b>Fund</b>	<b>2024 Levy</b>	<b>Projected Levy Rate</b>	<b>Maximum Levy Rate</b>
Education	38,579,901	4.0351	N/A
Operations / Maintenance	5,425,000	0.5674	0.7500
Transportation	2,550,000	0.2667	N/A
Special Education	2,000,000	0.2092	0.8000
Lease / Purchase	5,000	0.0005	0.1000
Tort Immunity	1,525,000	0.1595	N/A
IMRF	400,000	0.0418	N/A
Social Security	2,225,000	0.2327	N/A
Fire Life Safety	200,000	0.0209	0.1000
Working Cash	5,000	0.0005	0.0500
Subtotal Capped	52,914,901	5.5344	
Bond Payment	1,890,800	0.1978	
Total All Funds	54,805,701	5.7322	

**Levy Recommendation**  
**October 2024**  
Harlem Consolidated School District #122

<b>Fund</b>	<b>2023 Levy</b>	<b>2023 Extension</b>	<b>2024 Levy</b>
Education	36,792,300	36,792,687	38,579,901
Operations / Maintenananc	5,375,000	5,375,503	5,425,000
Transportation	2,400,000	2,400,276	2,550,000
Special Education	2,000,000	2,000,089	2,000,000
Lease / Purchase	5,000	5,066	5,000
Tort Immunity	1,475,000	1,475,794	1,525,000
IMRF	725,000	725,233	400,000
Social Security	1,900,000	1,900,464	2,225,000
Fire Life Safety	200,000	200,093	200,000
Working Cash	5,000	5,066	5,000
<b>Subtotal Capped</b>	<b>50,877,300</b>	<b>50,880,270</b>	<b>52,914,901</b>
Bond Payment	2,493,050	2,494,834	1,890,800
Revenue Recapture	168,767	168,855	-
<b>Total All Funds</b>	<b>53,539,117</b>	<b>53,543,960</b>	<b>54,805,701</b>

- The amounts above do not reflect the Property Tax Relief Grant Abatement of \$1,790,709

**ILLINOIS STATE BOARD OF EDUCATION**

School Business Services Department  
217-785-8779

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.*

District Name Harlem Consolidated School District # 122	District Number 04-101-1220-22	County WINNEBAGO
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**Amount of Levy**

Educational	\$ 38,579,901	Fire Prevention & Safety *	\$ 200,000
Operations & Maintenance	\$ 5,425,000	Tort Immunity	\$ 1,525,000
Transportation	\$ 2,550,000	Special Education	\$ 2,000,000
Working Cash	\$ 5,000	Leasing	\$ 5,000
Municipal Retirement	\$ 400,000	Other	\$
Social Security	\$ 2,225,000	Other	\$
		<b>Total Levy</b>	<b>\$ 52,914,901</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 38,579,901 dollars to be levied as a special tax for educational purposes; and  
the sum of 5,425,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 2,550,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 5,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 400,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 2,225,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 200,000 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 1,525,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 2,000,000 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 \_\_\_\_\_.

Signed this \_\_\_\_\_ day of November 2024 . \_\_\_\_\_  
(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** 3 .

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(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 04-101-1220-22, Winnebago County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024, 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 2024, is \$ \_\_\_\_\_.

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

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

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

**2024**  
**TAX LEVY RESOLUTION**

WHEREAS, the Board of Education is authorized by Article 17 of the School Code (105 ILCS 5/17-1, *et seq.*) to levy special taxes for various purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Harlem Consolidated School District No. 122, Winnebago County, Illinois, as follows:

Section 1: The amounts of money, as indicated on the Certificate of Levy attached to and made a part of this document, shall be raised by special tax for the various purposes as in the Certificate of Tax Levy indicated for the ensuing year.

Section 2: The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of Winnebago County on or before December 31, 2024.

Section 3: At the public meeting wherein this resolution is adopted, the Administration has disclosed the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds, as mandated by Illinois School Code Section 17-1.3 (105 ILCS 5/17-1.3).

Section 4: This Resolution shall be in full force and effect upon its adoption.

Upon motion by Member \_\_\_\_\_ to adopt the above Resolution, seconded by Member \_\_\_\_\_, a roll call vote was taken, and the Members voted as follows:

Members Voting Aye

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Members Voting Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The President declared the Motion duly carried this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
President Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  )SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of Harlem Consolidated School District Number 122, Winnebago County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**2024 TAX LEVY RESOLUTION**

which said resolution was adopted at a meeting of the Board held on the 18<sup>th</sup> day of November, 2024.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
Secretary, Board of Education

**RESOLUTION TO LEVY 2024 TAXES FOR  
CERTAIN PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) to levy, by proper resolution, an annual tax for Illinois Municipal Retirement Fund purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.11 of the School Code (105 ILCS 5/17-2.11) to levy, by proper resolution, an annual tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2a of the School Code (105 ILC 5/17-2.2a) to levy, by proper resolution, an annual tax for special education purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2c of the School Code (105 ILCS 5/17-2.2c) to levy, by proper resolution, an annual tax for the purpose of leasing educational facilities and/or computer technology; and

WHEREAS, the Board of Education is authorized by Section 17-2.5 of the School Code (105 ILCS 5/17-2.5) to levy, by proper resolution, an annual tax for certain purposes relating to tort immunity; and

WHEREAS, the Board has determined that it is necessary and in the best interest of the School District to levy taxes for these purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Harlem Consolidated School District Number 122, Winnebago County, Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Winnebago County is hereby authorized and directed to extend the following special taxes on behalf of this School District for the purposes indicated:

- a. the sum of \$400,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$200,000.00 to be levied as a special tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and
- c. the sum of \$2,000,000.00 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$5,000.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology purposes.
- e. the sum of \$1,525,000 to be levied as a special tax for tort immunity purposes.

Section 2: The Superintendent, Assistant Superintendent for Business and Operations are hereby authorized and directed to take any action necessary to file this levy with the County Clerk and to have the taxes specified herein extended.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Adopted this 18<sup>th</sup> day of November, 2024 by the following roll call vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

BOARD OF EDUCATION OF HARLEM  
 CONSOLIDATED SCHOOL DISTRICT  
 NO. 122, WINNEBAGO COUNTY,  
 ILLINOIS

By: \_\_\_\_\_  
 President, Board of Education

Attest: \_\_\_\_\_  
 Secretary, Board of Education

STATE OF ILLINOIS            )  
  )SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of Harlem Consolidated School District Number 122, Winnebago County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION TO LEVY 2024 TAXES FOR  
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 18<sup>th</sup> day of November, 2024.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
Secretary, Board of Education



STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF INAPPLICABILITY OF  
TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Harlem Consolidated School District No. 122, Winnebago County, Illinois.

I do further certify that in adopting the foregoing Certificate of Tax Levy, Sections 18-60 through 18-85 of the Truth In Taxation Law (35 ILCS 200/18-60 through 200/18-85) were inapplicable.

**IN WITNESS WHEREOF**, I hereunto affix my official signature this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
President, Board of Education

# Comparative Analysis of Equalized Assessed Valuation

2009 - 2023

Harlem Consolidated School District No. 122

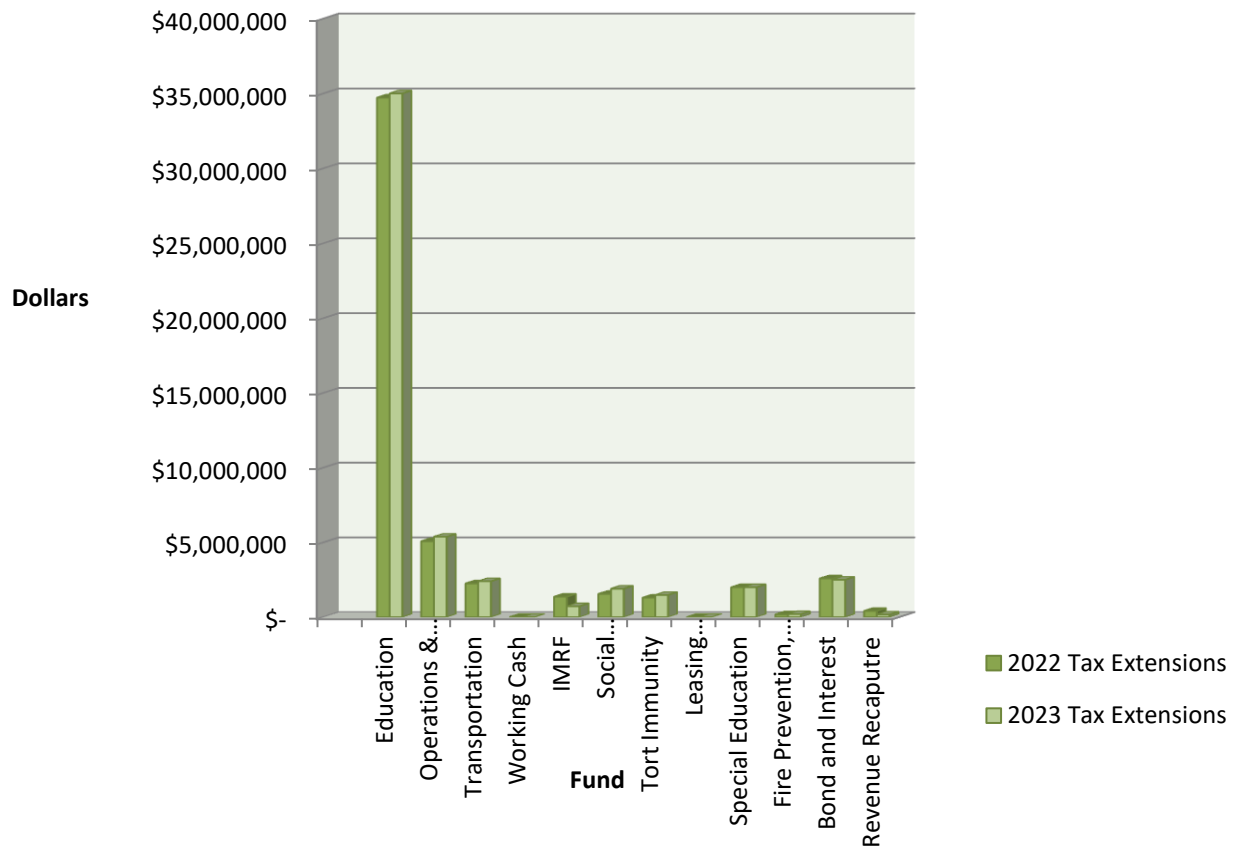
<i><b>Tax Levy Year</b></i>	<i><b>EAV</b></i>	<i><b>Amount of Increase or (Decrease)</b></i>	<i><b>% of EAV Increase or (Decrease)</b></i>	<i><b>CPI %</b></i>	<i><b>Historical Tax Rate</b></i>
2009	734,923,482	9,165,601	1.26%	0.1%	-
2010	707,277,754	(\$27,645,728)	-3.76%	2.7%	-
2011	684,667,068	(\$22,610,686)	-3.20%	1.5%	-
2012	639,721,291	(\$44,945,777)	-6.56%	3.0%	7.163
2013	594,763,480	(\$44,957,811)	-7.03%	1.7%	7.814
2014	567,031,565	(\$27,731,915)	-4.66%	1.5%	8.320
2015	568,946,056	1,914,491	0.34%	0.8%	8.386
2016	578,761,284	9,815,228	1.73%	0.7%	8.265
2017	591,392,828	12,631,544	2.18%	2.1%	8.196
2018	611,703,544	20,310,716	3.43%	2.1%	8.086
2019	641,947,719	30,244,175	4.94%	2.3%	7.147
2020	677,019,388	35,071,669	5.46%	2.3%	6.485
2021	712,349,829	35,330,441	5.22%	1.4%	6.859
2022	765,161,159	52,811,330	7.41%	7.0%	6.725
2023	844,275,621	79,114,462	10.34%	6.5%	6.13
10 Year Average		\$24,951,214	3.64%	2.67%	7.460
5 Year Average		\$46,514,415	6.68%	3.90%	6.669

Harlem Consolidated School District #122

2021 Tax Extensions Compared to 2022 Tax Extensions

<b>Legal Limit</b>	<b>Fund</b>	<b>2022 Tax Extensions</b>	<b>2023 Tax Extensions</b>	<b>Current % Increase/Decrease</b>
As Needed	Education	\$34,721,483	\$35,001,979	0.81%
0.75	Operations & Maintenance	\$5,075,314	\$5,375,503	5.91%
As Needed	Transportation	\$2,250,339	\$2,400,276	6.66%
0.05	Working Cash	\$5,356	\$5,066	-5.42%
As Needed	IMRF	\$1,365,048	\$725,233	-46.87%
As Needed	Social Security/Medicare	\$1,550,982	\$1,900,464	22.53%
As Needed	Tort Immunity	\$1,300,009	\$1,475,794	13.52%
0.1	Leasing Educational Facilities	\$5,356	\$5,066	-5.42%
0.8	Special Education	\$2,000,131	\$2,000,089	0.00%
0.1	Fire Prevention, Safety	\$185,169	\$200,093	8.06%
As Needed	Bond and Interest	\$2,586,245	\$2,494,834	-3.53%
	Revenue Recapture	\$409,361	\$168,855	-58.75%
	<b>Totals</b>	<b>\$51,454,792</b>	<b>\$51,753,251</b>	<b>0.58%</b>

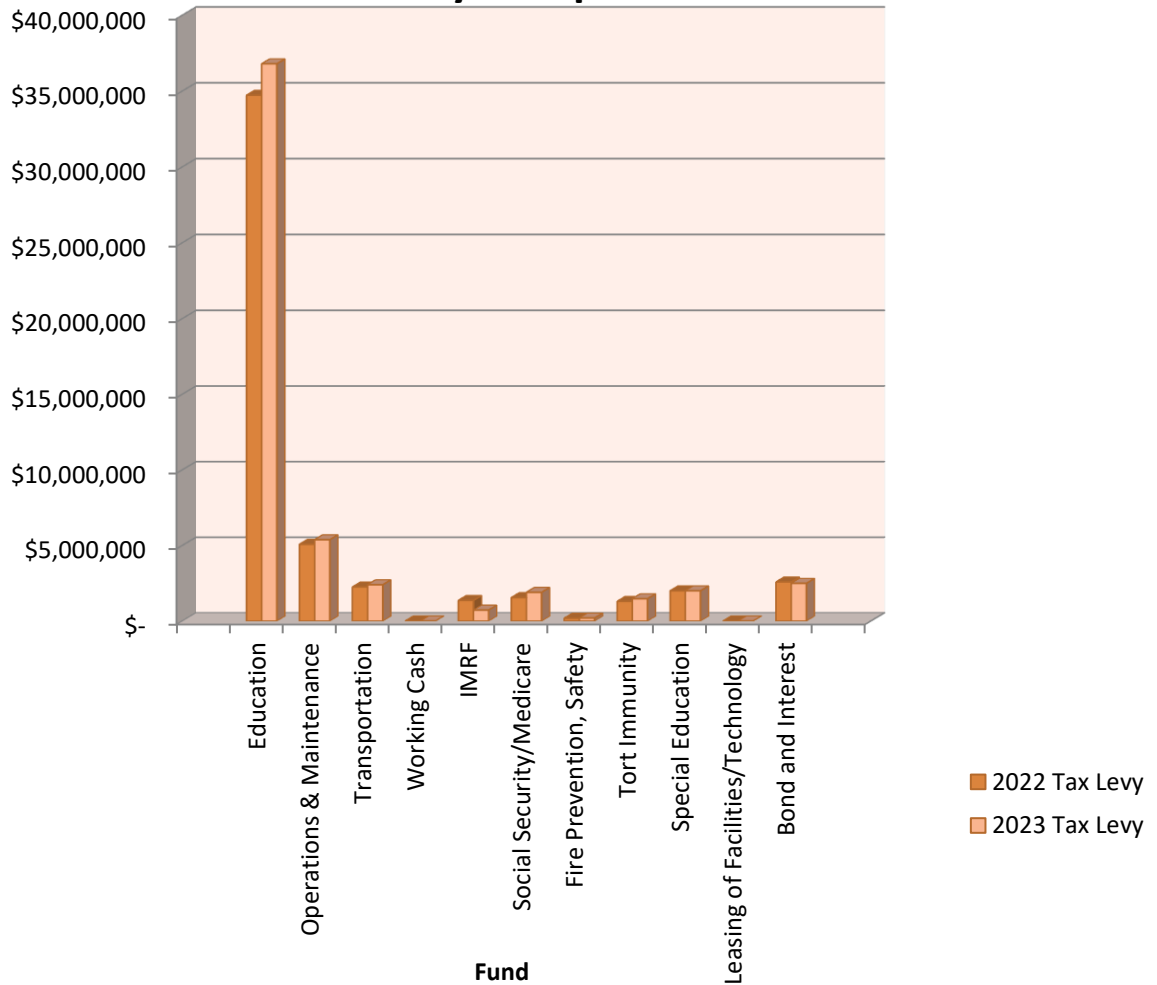
**2022-2023 Tax Extensions Comparison**



Harlem Consolidated Schools  
2021 Tax Levy Compared to 2022  
Tax Levy

<i>Legal Limit</i>	<i>Fund</i>	<i>2022 Tax Levy</i>	<i>2023 Tax Levy</i>	<i>Current % Increase/Decrease</i>
As Needed	Education	\$ 34,721,004	\$ 36,792,300	5.97%
0.75	Operations & Maintenance	5,075,000	5,375,000	5.91%
As Needed	Transportation	2,250,000	2,400,000	6.67%
0.05	Working Cash	5,000	5,000	0.00%
As Needed	IMRF	1,364,363	725,000	-46.86%
As Needed	Social Security/Medicare	1,550,344	1,900,000	22.55%
0.1	Fire Prevention, Safety	185,000	200,000	8.11%
As Needed	Tort Immunity	1,300,000	1,475,000	13.46%
0.8	Special Education	2,000,000	2,000,000	0.00%
0.1	Leasing of Facilities/Technology	5,000	5,000	0.00%
As Needed	Bond and Interest	2,584,553	2,493,050	-3.54%
	<b>Totals</b>	<b>\$ 51,040,264</b>	<b>\$ 53,370,350</b>	<b>4.57%</b>

**2022-2023  
Tax Levy Comparison**



**LEVY/EXTENSION COMPARISON**  
**2022 versus 2023**  
Harlem Consolidated School District 122  
October 9, 2024

LEVY HISTORY	2022 LEVY	EXTENSION	TAX RATE	2023 LEVY	EXTENSION	TAX RATE
EAV		765,161,159			844,275,621	
EAV % INCREASE		7.41%			10.34%	
EDUCATIONAL	34,721,004	34,721,483	4.5378	36,792,300	35,001,979	4.1458
O & M	5,075,000	5,075,314	0.6633	5,375,000	5,375,503	0.6367
TRANSPORTATION	2,250,000	2,250,339	0.2941	2,400,000	2,400,276	0.2843
IMRF	1,364,363	1,365,048	0.1784	725,000	725,233	0.0859
SS/MEDICARE	1,550,344	1,550,982	0.2027	1,900,000	1,900,464	0.2251
TORT IMMUNITY	1,300,000	1,300,009	0.1699	1,475,000	1,475,794	0.1748
SPECIAL ED	2,000,000	2,000,131	0.2614	2,000,000	2,000,089	0.2369
WORKING CASH	5,000	5,356	0.0007	5,000	5,066	0.0006
FIRE SAFETY	185,000	185,169	0.0242	200,000	200,093	0.0237
LEASE	5,000	5,356	0.0007	5,000	5,066	0.0006
REVENUE RECAPTURE	408,754	409,361	0.0535	168,767	168,855	0.0200
<b>SUBTOTAL</b>	<b>48,864,465</b>	<b>48,868,548</b>	<b>6.3867</b>	<b>51,046,067</b>	<b>49,258,417</b>	<b>5.8344</b>
<b>% LEVY INCREASE</b>	<b>1.78%</b>	<b>4.78%</b>		<b>4.46%</b>	<b>0.80%</b>	
2017 BONDS	804,200	804,950	0.1052	805,600	806,283	0.0955
2018 BONDS	562,250	562,393	0.0735	561,450	562,288	0.0666
2020 BONDS	850,000	850,094	0.1111	430,500	430,581	0.0510
2023 BONDS	368,103	368,808	0.0482	695,500	695,683	0.0824
	<b>2,584,553</b>	<b>2,586,245</b>	<b>0.3380</b>	<b>2,493,050</b>	<b>2,494,834</b>	<b>0.2955</b>
<b>TOTAL</b>	<b>51,449,018</b>	<b>51,454,793</b>	<b>6.7247</b>	<b>53,539,117</b>	<b>51,753,251</b>	<b>6.1299</b>
<b>% LEVY INCREASE</b>	<b>2.43%</b>	<b>5.34%</b>		<b>4.06%</b>	<b>0.58%</b>	
<b>TAX RATE INCREASE OR (DECREASE)</b>			<b>(0.1342)</b>			<b>(0.5948)</b>

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department  
217-785-8779

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.

District Name Harlem Consolidated School District # 122	District Number 04-101-1220-22	County Winnebago
--	-----------------------------------	---------------------

Amount of Levy

Educational	\$ 36,792,300	Fire Prevention & Safety *	\$ 200,000
Operations & Maintenance	\$ 5,375,000	Tort Immunity	\$ 1,475,000
Transportation	\$ 2,400,000	Special Education	\$ 2,000,000
Working Cash	\$ 5,000	Leasing	\$ 5,000
Municipal Retirement	\$ 725,000	Other	\$
Social Security	\$ 1,900,000	Other	\$
		<b>Total Levy</b>	<b>\$ 50,877,300</b>

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

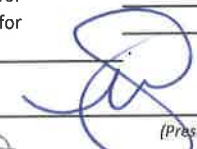
See explanation on reverse side.

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 36,792,300 dollars to be levied as a special tax for educational purposes; and  
 the sum of 5,375,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 2,400,000 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 5,000 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 725,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 1,900,000 dollars to be levied as a special tax for social security purposes; and  
 the sum of 200,000 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 1,475,000 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 2,000,000 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

Signed this 13th day of November 2023

  
\_\_\_\_\_  
(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 4

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 04-101-1220-22, Winnebago County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023 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 2023, is \$ \_\_\_\_\_

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

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

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

2023  
TAX LEVY RESOLUTION

WHEREAS, the Board of Education is authorized by Article 17 of the School Code (105 ILCS 5/17-1, *et seq.*) to levy special taxes for various purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Harlem Consolidated School District No. 122, Winnebago County, Illinois, as follows:

Section 1: The amounts of money, as indicated on the Certificate of Levy attached to and made a part of this document, shall be raised by special tax for the various purposes as in the Certificate of Tax Levy indicated for the ensuing year.

Section 2: The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of Winnebago County on or before December 26, 2023.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Upon motion by Member Smith to adopt the above Resolution, seconded by Member Stevenson, a roll call vote was taken, and the Members voted as follows:


Members Voting Aye

Smith  
Castro  
Meeks  
Stevenson  
Thompson  
McKnight

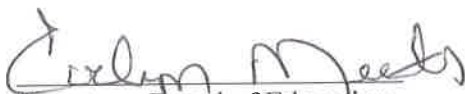
Members Voting Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The President declared the Motion duly carried this 13<sup>th</sup> day of November, 2023.

  
\_\_\_\_\_  
President Board of Education

Attest:

  
\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  )SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Harlem Consolidated School District Number 122, Winnebago County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**2023 TAX LEVY RESOLUTION**

which said resolution was adopted at a meeting of the Board held on the 13<sup>th</sup> day of November, 2023.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 13<sup>th</sup> day of November, 2023.

  
Secretary, Board of Education



**RESOLUTION TO LEVY 2023 TAXES FOR  
CERTAIN PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) to levy, by proper resolution, an annual tax for Illinois Municipal Retirement Fund purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.11 of the School Code (105 ILCS 5/17-2.11) to levy, by proper resolution, an annual tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2a of the School Code (105 ILC 5/17-2.2a) to levy, by proper resolution, an annual tax for special education purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2c of the School Code (105 ILCS 5/17-2.2c) to levy, by proper resolution, an annual tax for the purpose of leasing educational facilities and/or computer technology; and

WHEREAS, the Board of Education is authorized by Section 17-2.5 of the School Code (105 ILCS 5/17-2.5) to levy, by proper resolution, an annual tax for certain purposes relating to tort immunity; and

WHEREAS, the Board has determined that it is necessary and in the best interest of the School District to levy taxes for these purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Harlem Consolidated School District Number 122, Winnebago County, Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Winnebago County is hereby authorized and directed to extend the following special taxes on behalf of this School District for the purposes indicated:

- a. the sum of \$725,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$200,000.00 to be levied as a special tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and
- c. the sum of \$2,000,000.00 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$5,000.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology purposes.
- e. the sum of \$1,475,000 to be levied as a special tax for tort immunity purposes.

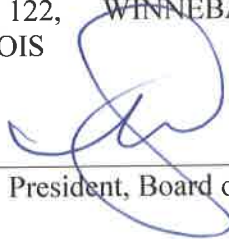
Section 2: The Superintendent, Assistant Superintendent for Business and Operations are hereby authorized and directed to take any action necessary to file this levy with the County Clerk and to have the taxes specified herein extended.

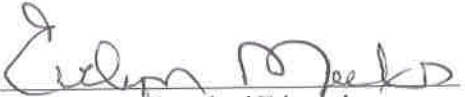
Section 3: This Resolution shall be in full force and effect upon its adoption.

Adopted this 13<sup>th</sup> day of November, 2023 by the following roll call vote:

AYES: 6 Smith, Hartings, Meeks, Sterling, Thompson, McKnight  
 NAYS: \_\_\_\_\_  
 ABSTAIN: \_\_\_\_\_  
 ABSENT: 1 Carlson

BOARD OF EDUCATION OF HARLEM  
 CONSOLIDATED SCHOOL DISTRICT  
 NO. 122, WINNEBAGO COUNTY,  
 ILLINOIS

By:   
 President, Board of Education

Attest:   
 Secretary, Board of Education

STATE OF ILLINOIS            )  
  )SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Harlem Consolidated School District Number 122, Winnebago County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

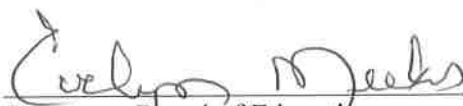
I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION TO LEVY 2023 TAXES FOR  
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 13<sup>th</sup> day of November, 2023.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 13<sup>th</sup> day of November, 2023.

  
Secretary, Board of Education

DEC 13 2023

LORI GUMMOW

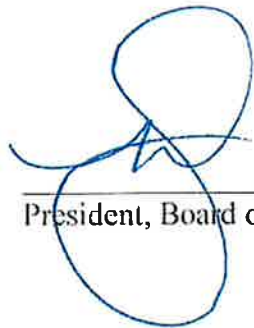
STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF WINNEBAGO)

**CERTIFICATION OF INAPPLICABILITY OF  
TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Harlem Consolidated School District No. 122, Winnebago County, Illinois.

I do further certify that in adopting the foregoing Certificate of Tax Levy, Sections 18-60 through 18-85 of the Truth In Taxation Law (35 ILCS 200/18-60 through 200/18-85) were inapplicable.

**IN WITNESS WHEREOF**, I hereunto affix my official signature this 13<sup>th</sup> day of November, 2023.



\_\_\_\_\_  
President, Board of Education

## FINAL Tax Computation Report Winnebago County

Taxing District 070 - HARLEM SCHOOL DIST 122

Equalization Factor 1.0000

Property Type	Total EAV	Rate Setting EAV
Farm	606,883	606,039
Residential	625,004,783	623,461,206
Commercial	165,861,707	140,729,138
Industrial	104,457,771	78,665,685
Mineral	0	0
State Railroad	813,553	813,553
Local Railroad	0	0
<b>County Total</b>	<b>896,744,697</b>	<b>844,275,621</b>
<b>Total + Overlap</b>	<b>896,744,697</b>	<b>844,275,621</b>

PTELL Values	
EZ Value Abated	0
EZ Tax Abated	\$0.00
New Property	1,815,542
Annexation EAV	78,671
Disconnection EAV	327
Recovered TIF EAV	0
Recovered EZ EAV	0
Aggregate Ext. Base	48,459,187
TIF Increment	52,469,076

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	36,792,300	0.0000	4.357854	4.3579	\$36,792,687.29	4.1458	4.1458	\$37,177,241.65	\$35,001,978.70	\$35,001,978.70
003 BONDS & INT 2020	430,500	0.0000	0.050991	0.0510	\$430,580.57	0.0510	0.0510	\$457,339.80	\$430,580.57	\$430,580.57
003A BONDS & INT 2017	805,600	0.0000	0.095419	0.0955	\$806,283.22	0.0955	0.0955	\$856,391.19	\$806,283.22	\$806,283.22
003B BONDS & INT 2018	561,450	0.0000	0.066501	0.0666	\$562,287.56	0.0666	0.0666	\$597,231.97	\$562,287.56	\$562,287.56
003C BONDS & INT 2023	695,500	0.0000	0.082378	0.0824	\$695,683.11	0.0824	0.0824	\$738,917.63	\$695,683.11	\$695,683.11
004 OPERATIONS & MAINTENAN	5,375,000	0.7500	0.636640	0.6367	\$5,375,502.88	0.6367	0.6367	\$5,709,573.49	\$5,375,502.88	\$5,375,502.88
005 I. M. R. F.	725,000	0.0000	0.085872	0.0859	\$725,232.76	0.0859	0.0859	\$770,303.69	\$725,232.76	\$725,232.76
030 TRANSPORTATION SYSTEM	2,400,000	0.0000	0.284267	0.2843	\$2,400,275.59	0.2843	0.2843	\$2,549,445.17	\$2,400,275.59	\$2,400,275.59
031 WORKING CASH	5,000	0.0500	0.000592	0.0006	\$5,065.65	0.0006	0.0006	\$5,380.47	\$5,065.65	\$5,065.65
032 FIRE PREV/SFTY/ENERGY	200,000	0.1000	0.023689	0.0237	\$200,093.32	0.0237	0.0237	\$212,528.49	\$200,093.32	\$200,093.32
033 SPECIAL EDUCATION	2,000,000	0.8000	0.236890	0.2369	\$2,000,088.95	0.2369	0.2369	\$2,124,388.19	\$2,000,088.95	\$2,000,088.95
035 TORT JUDGMENTS, LIABILIT	1,475,000	0.0000	0.174706	0.1748	\$1,475,793.79	0.1748	0.1748	\$1,567,509.73	\$1,475,793.79	\$1,475,793.79
047 SOCIAL SECURITY	1,900,000	0.0000	0.225045	0.2251	\$1,900,464.42	0.2251	0.2251	\$2,018,572.31	\$1,900,464.42	\$1,900,464.42
057 LEASE/PURCHASE/RENTAL	5,000	0.1000	0.000592	0.0006	\$5,065.65	0.0006	0.0006	\$5,380.47	\$5,065.65	\$5,065.65
200 REVENUE RECAPTURE ADJ	168,767	0.0000	0.019990	0.0200	\$168,855.12	0.0200	0.0200	\$179,348.94	\$168,855.12	\$168,855.12
<b>Totals (Capped)</b>	<b>50,877,300</b>		<b>6.026147</b>	<b>6.0265</b>	<b>\$50,880,270.30</b>	<b>5.8144</b>	<b>5.8144</b>	<b>\$52,140,323.66</b>	<b>\$49,089,561.71</b>	<b>\$49,089,561.71</b>
<b>Totals (Not Capped)</b>	<b>2,661,817</b>		<b>0.315279</b>	<b>0.3155</b>	<b>\$2,663,689.58</b>	<b>0.3155</b>	<b>0.3155</b>	<b>\$2,829,229.53</b>	<b>\$2,663,689.58</b>	<b>\$2,663,689.58</b>
<b>Totals (All)</b>	<b>53,539,117</b>		<b>6.341426</b>	<b>6.3420</b>	<b>\$53,543,959.88</b>	<b>6.1299</b>	<b>6.1299</b>	<b>\$54,969,553.19</b>	<b>\$51,753,251.29</b>	<b>\$51,753,251.29</b>

Given under my hand and the official seal of my office this 22nd day of April, 2024

*Lori Gummow*

Lori Gummow, County Clerk

**Cash Balances as of 6/30/24**

Education Fund	\$40,274,700
Tort Fund	\$1,559,693
O&M Fund	\$6,958,550
Debt Services Fund	\$1,406,116
Transportation Fund	\$5,463,055
IMRF/SS Fund	\$4,055,747
Construction Fund	\$4,727,903
Working Cash Fund	\$482,096
Life Safety Fund	\$927,204
<b>Total</b>	<b><u>\$65,855,063</u></b>