

Tax Levy 2014

**Tax Year 2014
Collectable 2015
Budget FY16**



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

...

**Julie Morris, Ed. D.
Superintendent of Schools**

Table of Contents

General Information Memorandum.....	1
Tax Levy Timeline	2
Budget and Levy Cycle	3
Real Estate Tax Cycle	4
Relationship of Tax Years to School Years.....	5
Limiting Rate Calculation Estimate	6
Levy Proposals for 2014 (FY16).....	7 - 8
Certificate of Levy 2014.....	9
Certificate and Resolution 2014	10 – 12
Certificate and Resolution for Certain Purpose 2014.....	13 – 15
Public Notice 2014	16
 <i>Historical Information</i>	
Comparative Analysis of Equalized Assessed Valuation (1992-2013).....	17
2012 Tax Extensions Compared to 2013 Tax Extensions (Including Graph)	18
2012 Tax Levy Compared to 2013 Tax Levy (Including Graph).....	19
Levy/Extension Comparison	20
2013 Certificate of Tax Levy	21
Certificate and Resolution 2013	22 – 23
Certificate and Resolution for Certain Purpose 2013	24 – 26
Certificate for Truth in Taxation Law 2013	27
Tax Computation Report (Tax Year 2013).....	28

HARLEM CONSOLIDATED SCHOOL DISTRICT NO. 122

TO: Board of Education
FROM: Joshua Aurand, Assistant Superintendent for Business and Operations
DATE: October 8, 2014
RE: 2014 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?

A school district may levy amounts for these funds within the tax rate limits established by law. The District may increase the aggregate extension by passing a referendum to increase the extension limitation or increase the limiting rate.

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 2014

1. **Wednesday, October 8, 2014** (Business Services Committee Meeting)

Tax Levy Presentation

2. **Tuesday, October 14, 2014** (Board Meeting)

Board of Education will determine whether it intends to levy a tax greater than one hundred five percent (105%) of the 2013 extension.

3. **November 3, 2014 – November 10, 2014**

A public notice will be published neither more than fourteen (14) nor less than seven (7) days prior to the formal hearing.

Notice will be published in *the Parks Journal* on November 6, 2014

4. **Wednesday, November 12, 2014** (Business Services Committee Meeting)

Tax Levy Data Discussion

5. **Monday, November 17, 2014** (Special Meeting)

Public Hearing will be held at 5:40 PM regarding proposed Tax Levy.

6. **Monday, November 17, 2014** (Board Meeting)

Adopt the 2014 Levy Resolution

By law, the levy must be filed with the County Clerk by the last Tuesday in December; December 30, 2014.

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).
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.

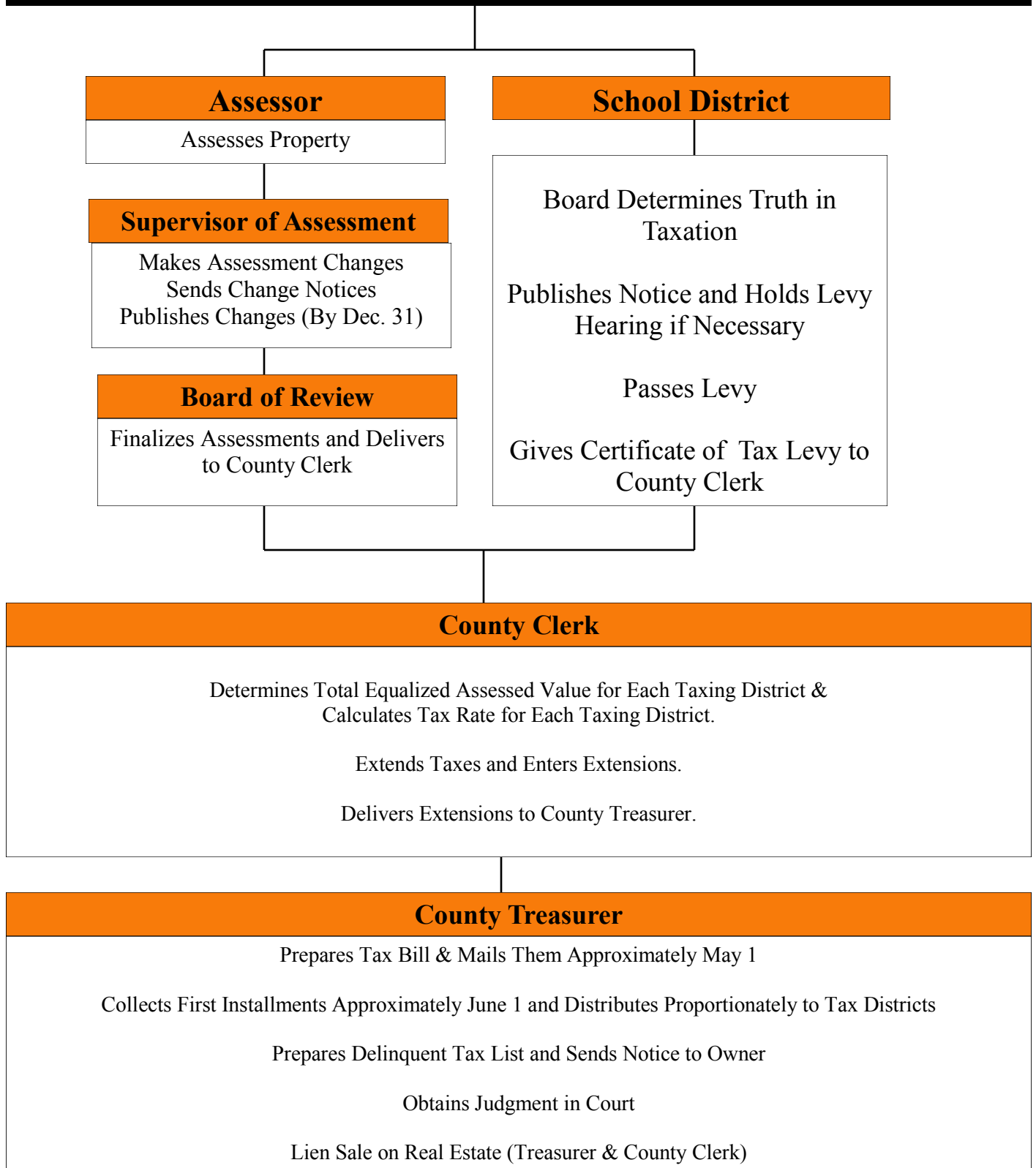
Circuit Court

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

This is an estimate of the listed tax district's limiting rate based on the current federal C.P.I and the taxing district's estimated current EAV. This estimate may change based upon your final EAV and any additions or changes to your uncapped bonds. You may also be limited by individual statutory fund rate limits.

TAXING DISTRICT:	Harlem School District #122	TAX YEAR: 2014
a Aggregate Extension Base: 2013		39,640,391.18
b C.P.I. or 5%		1.50%
c Rate Increase Factor		1
d Adjusted Extension Base	$a*(1+b)*c$	40,234,997.05
e Estimated E.A.V.		571,365,902
f Equalized New Property		2,140,165
g Annexations		
h T.I.F. Recovery		
j E.Z. Recovery		
k Disconnections		
m Adjusted Valuation Base	$m = e-f-g-h-j+k$	569,225,737
n Limiting Rate Calculation	$(d/m)*100$	7.0684
p Estimated Extension	$(e/100)*n$	40,386,427.42

TRUTH IN TAXATION:

q Prior Year - Total Extension (includes any TIF & EZ extension, but not Bonds):		40,294,787.86
Estimated Increase at Limiting Rate	$(p/q)*100$	100.23%

Maximum Levy Request (within 105%) for Truth in Taxation compliance: 42,309,527.25

* If requested levy is 105% or more than last year's total extension (less any amount for bonds), a Truth in Taxation hearing and publication is required.

REMINDERS: 2014 Levies must be filed with the County Clerk's office before 5:00pm Tuesday, 12/30/2014
 A "Truth in Taxation" Certificate of Compliance must be filed with your Tax Levy

**Levy Recommendation
October 2014**

Harlem Consolidated School District #122

Fund	2013 Levy	2013 Extension	2014 Levy
Educational	25,000,000	23,790,539	23,000,000
Operations / Maintenance	4,600,000	4,460,726	4,450,000
Transportation	2,400,000	2,400,465	4,750,000
Special Education	3,450,000	3,450,223	4,750,000
Lease / Purchase	400,000	400,276	625,000
Tort Immunity	1,670,000	1,670,096	1,750,000
IMRF	1,400,000	1,400,073	1,100,000
Social Security	1,400,000	1,400,073	1,425,000
Fire Life Safety	370,000	370,538	5,000
Working Cash	310,000	297,382	310,000
Subtotal Capped	41,000,000	39,640,391	42,165,000
Bond / Interest	6,833,550	6,834,427	6,656,350
Total All Funds	47,833,550	46,474,818	48,821,350

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

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

Amount of Levy

Educational	\$ 23,000,000	Fire Prevention & Safety *	\$ 5,000
Operations & Maintenance	\$ 4,450,000	Tort Immunity	\$ 1,750,000
Transportation	\$ 4,750,000	Special Education	\$ 4,750,000
Working Cash	\$ 310,000	Leasing	\$ 625,000
Municipal Retirement	\$ 1,100,000	Other	\$ 0
Social Security	\$ 1,425,000	Other	\$ 0
		Total Levy	\$ 42,165,000

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

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 23,000,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 4,450,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 4,750,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 310,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 1,100,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,425,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 5,000 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 1,750,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 4,750,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 625,000 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 2014.

Signed this _____ day of _____ 20 14 . _____
 (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 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 04-101-1220-2, Winnebago County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2014, 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 2014, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

CERTIFICATE

The undersigned, Heather Kelley, as President of the Harlem Consolidated School District No. 122, certifies that I am President and the presiding officer of Harlem Consolidated School District No. 122, and as such presiding officer I hereby certify that the levy ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects, in compliance with the provisions of Section 4 through 7 of the *Truth in Taxation Act*.

The notice and hearing requirements of Section 6 of the Act are applicable.

The notice requirement of Section 7 is inapplicable.

Dated this 17th day of November, 2014.

President, Board of Education
Harlem Consolidated School District No. 122

2014 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 the last Tuesday in December of 2014.

Section 3: 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 17th day of November, 2014.

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:

2014 TAX LEVY RESOLUTION

which said resolution was adopted at a meeting of the Board held on the 17th day of November, 2014.

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 17th day of November, 2014.

Secretary, Board of Education

**RESOLUTION TO LEVY 2014 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 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 \$1,100,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;

- b. the sum of \$5,000.00 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 \$4,750,000.00 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$625,000.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology 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 17th day of November, 2014 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 2014 TAXES FOR
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 17th day of November, 2014.

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 17th day of November, 2014.

Secretary, Board of Education

PUBLIC NOTICE
NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
HARLEM CONSOLIDATED SCHOOL DISTRICT NO. 122
COUNTY OF WINNEBAGO, STATE OF ILLINOIS

- I. A public hearing to approve a proposed property tax levy increase for the Harlem Consolidated School District No. 122, County of Winnebago, State of Illinois for 2014 will be held on November 17, 2014, at 5:40 p.m., at the Harlem Administration Center, 8605 North Second Street, Machesney Park, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Joshua Aurand, Assistant Superintendent for Business and Operations, 8605 North Second Street, Machesney Park, Illinois, 654-4500.

- II. The corporate and special purpose property taxes extended or abated for 2013 were \$39,640,391.

The proposed corporate and special property taxes to be levied for 2014 are \$42,165,000. This represents a 6.37% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2013 were \$6,834,427.

The estimated property taxes to be levied for debt service and public building commission leases for 2014 are \$6,656,350. This represents a 2.6% decrease over the previous year.

- IV. The total property taxes extended or abated for 2013 were \$46,474,818.

The estimated total property taxes to be levied for 2014 are \$48,821,350. This represents a 5.05% increase over the previous year.

Comparative Analysis of Equalized Assessed Valuation

1992- 2013

Harlem Consolidated School District No. 122

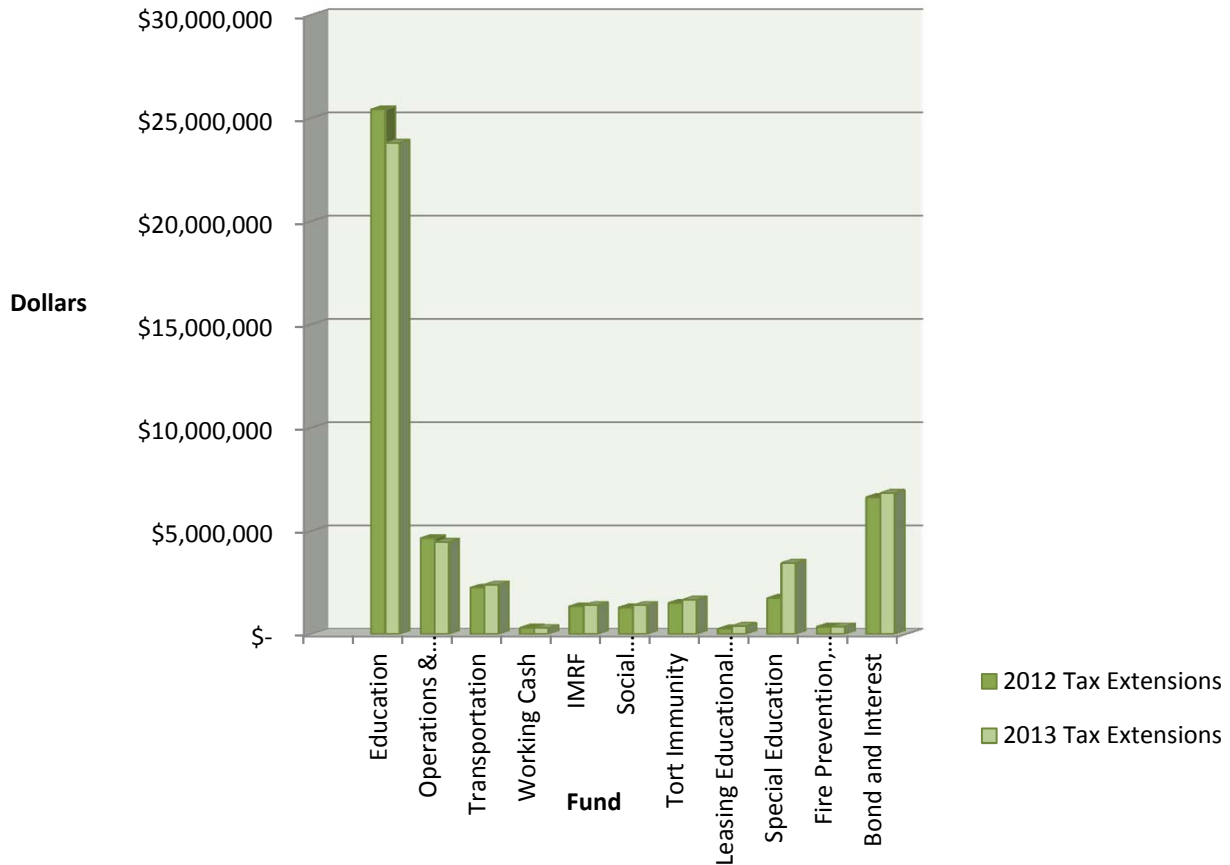
<i>Tax Levy Year</i>	<i>EAV</i>	<i>Amount of Increase or (Decrease)</i>	<i>% of EAV Increase or (Decrease)</i>	<i>CPI %</i>
1992	268,018,912	25,045,461	10.31%	n/a
1993	297,841,750	29,822,838	11.13%	n/a
1994	326,880,362	29,038,612	9.75%	n/a
1995	354,290,658	27,410,296	8.39%	n/a
1996	383,180,916	28,890,258	8.15%	n/a
1997	417,138,625	33,957,709	8.86%	3.3%
1998	449,033,835	31,895,210	7.65%	1.7%
1999	475,595,055	26,561,220	5.92%	1.6%
2000	492,327,969	16,732,914	3.52%	2.7%
2001	518,296,849	25,968,880	5.27%	3.4%
2002	538,767,369	20,470,520	3.95%	1.6%
2003	562,849,877	24,082,508	4.47%	1.8%
2004	572,409,068	9,559,191	1.70%	3.3%
2005	608,818,184	36,409,116	6.36%	3.4%
2006	651,469,739	42,651,555	7.01%	2.5%
2007	694,180,840	42,711,101	6.56%	4.1%
2008	725,757,881	31,577,041	4.55%	0.1%
2009	734,923,482	9,165,601	1.26%	2.7%
2010	707,277,754	-27,645,728	-3.76%	1.5%
2011	684,667,068	-22,610,686	-3.20%	1.5%
2012	639,721,291	-44,945,777	-6.56%	1.5%
2013	594,763,480	-44,957,811	-7.03%	1.5%
10 Year Average		\$3,191,360	0.69%	
5 Year Average		(\$26,198,880)	-3.86%	

Harlem Consolidated School District #122

2012 Tax Extensions Compared to 2013 Tax Extensions

Legal Limit	Fund	2012 Tax Extensions	2013 Tax Extensions	Current % Increase/Decrease
4.0	Education	\$ 25,421,844	\$ 23,790,539	-6.42%
0.75	Operations & Maintenance	4,655,252	4,460,726	-4.18%
As Needed	Transportation	2,249,900	2,400,465	6.69%
0.05	Working Cash	312,184	297,382	-4.74%
As Needed	IMRF	1,349,812	1,400,073	3.72%
As Needed	Social Security/Medicare	1,299,914	1,400,073	7.71%
As Needed	Tort Immunity	1,514,860	1,670,096	10.25%
0.1	Leasing Educational Facilities	264,845	400,276	51.14%
0.8	Special Education	1,750,277	3,450,223	97.12%
0.1	Fire Prevention, Safety	365,281	370,538	1.44%
As Needed	Bond and Interest	6,637,108	6,834,427	2.97%
	Totals	\$ 45,821,277	\$ 46,474,818	1.43%

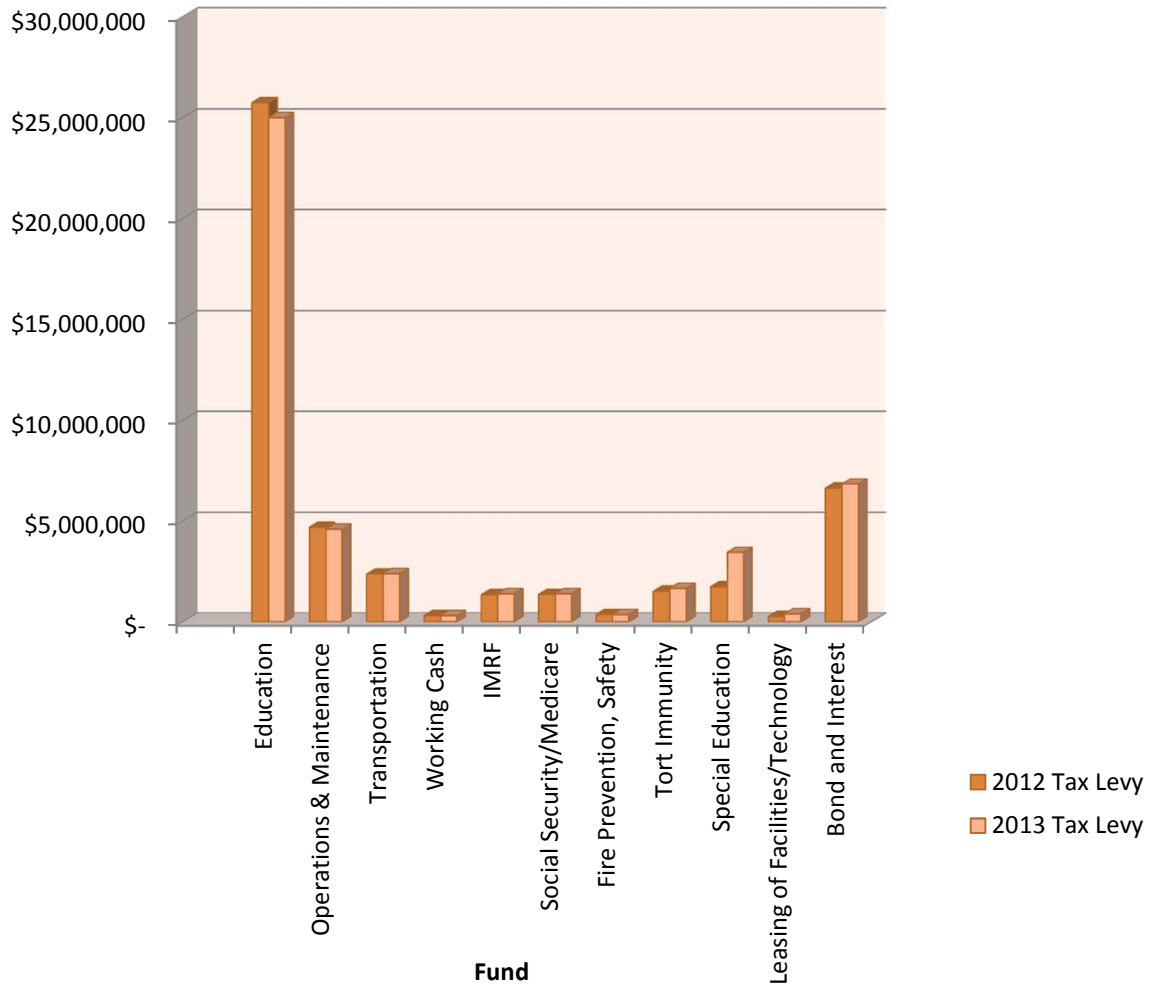
2012-2013 Tax Extensions Comparison



Harlem Consolidated Schools
2012 Tax Levy Compared to 2013
Tax Levy

<i>Legal Limit</i>	<i>Fund</i>	<i>2012 Tax Levy</i>	<i>2013 Tax Levy</i>	<i>Current % Increase/Decrease</i>
4.0	Education	\$ 25,750,000	\$ 25,000,000	-2.91%
0.75	Operations & Maintenance	4,700,000	4,600,000	-2.13%
As Needed	Transportation	2,375,000	2,400,000	1.05%
0.05	Working Cash	315,000	310,000	-1.59%
As Needed	IMRF	1,350,000	1,400,000	3.70%
As Needed	Social Security/Medicare	1,370,000	1,400,000	2.19%
0.1	Fire Prevention, Safety	375,000	370,000	-1.33%
As Needed	Tort Immunity	1,525,000	1,670,000	9.51%
0.8	Special Education	1,750,000	3,450,000	97.14%
0.1	Leasing of Facilities/Technology	265,000	400,000	50.94%
As Needed	Bond and Interest	6,635,350	6,833,550	2.99%
	Totals	\$ 46,410,350	\$ 47,833,550	3.07%

2012-2013 Tax Levy Comparison



LEVY/EXTENSION COMPARISON

2012 versus 2013

Harlem Consolidated School District 122

October 8, 2014

LEVY HISTORY	2012 LEVY	EXTENSION	TAX RATE	2013 LEVY	EXTENSION	TAX RATE
EAV		639,721,291			594,763,480	
EAV % INCREASE		-6.56%			-7.03%	
EDUCATIONAL	25,750,000	25,421,844	4.0000	25,000,000	23,790,539	4.0000
O & M	4,700,000	4,655,252	0.7347	4,600,000	4,460,726	0.7500
TRANSPORTATION	2,375,000	2,249,900	0.3713	2,400,000	2,400,465	0.4036
IMRF	1,350,000	1,349,812	0.2111	1,400,000	1,400,073	0.2354
SS/MEDICARE	1,370,000	1,299,914	0.2142	1,400,000	1,400,073	0.2354
TORT IMMUNITY	1,525,000	1,514,860	0.2384	1,670,000	1,670,096	0.2808
SPECIAL ED	1,750,000	1,750,277	0.2736	3,450,000	3,450,223	0.5801
WORKING CASH	315,000	312,184	0.0493	310,000	297,382	0.0500
FIRE SAFETY	375,000	365,281	0.0587	370,000	370,538	0.0623
LEASE	265,000	264,845	0.0415	400,000	400,276	0.0673
SUBTOTAL	39,775,000	39,184,169	6.1928	41,000,000	39,640,391	6.6649
% LEVY INCREASE	2.34%	1.94%		3.08%	1.16%	
1992 BONDS	0	0	0.0000	0	0	0.0000
2005 BONDS	662,800	663,391	0.1037	603,200	603,685	0.1015
1998 BONDS	4,045,000	4,045,597	0.6324	4,240,000	4,240,069	0.7129
2010 BONDS	1,927,550	1,928,120	0.3014	1,990,350	1,990,673	0.3347
TOTAL	46,410,350	45,821,277	7.2303	47,833,550	46,474,818	7.8140
% LEVY INCREASE	5.50%	5.73%		3.07%	1.43%	
TAX RATE INCREASE OR (DECREASE)			1.5528			0.5837

Original:
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
217/785-8779

FILED - CO. CLERK

NOV 19 2013

CERTIFICATE OF TAX LEVY

MARGIE M. MULLINS

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 (Harlem School District #122), District Number (04-101-1220-22), County (Winnebago)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$25,000,000), Operations & Maintenance (\$4,600,000), Transportation (\$2,400,000), Working Cash (\$310,000), Municipal Retirement (\$1,400,000), Social Security (\$1,400,000), Fire Prevention & Safety (\$370,000), Tort Immunity (\$1,670,000), Special Education (\$3,450,000), Leasing (\$400,000), Other (\$0), Other (\$0), Total Levy (\$41,000,000)

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

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 25,000,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,600,000 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 310,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 1,400,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,400,000 dollars to be levied as a special tax for social security purposes; and
the sum of 370,000 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 1,670,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 3,450,000 dollars to be levied as a special tax for special education purposes; and
the sum of 400,000 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 2013

Signed this 12th day of Nov 20 13

Handwritten signatures of the President and Clerk/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.

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. 04-101-1220-2, 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 November 19, 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 \$41,000,000.

Handwritten signature of Margie M. Mullins, County Clerk, and Tamarah Hill, Deputy, with WINNEBAGO County stamp.

11-19-13 (Date)

2013 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 the last Tuesday in December of 2013.

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

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

Members Voting Aye

Durner
Russell
Kelley
Bargel
Meche
Berogan
Laurence

Members Voting Nay

The President declared the Motion duly carried this 12th day of November, 2013.

[Signature]
President Board of Education

Attest:

[Signature]
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:

2013 TAX LEVY RESOLUTION

which said resolution was adopted at a meeting of the Board held on the 12th day of November, 2013.

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 12th day of November, 2013.


Secretary, Board of Education

**RESOLUTION TO LEVY 2013 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 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 \$1,400,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;

- b. the sum of \$370,000.00 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 \$3,450,000.00 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$400,000.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology 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 12th day of November, 2013 by the following roll call vote:

AYES: Russell, Kelley, Barger, Needs, Bergan, Lawrence, Turner (7)

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 2013 TAXES FOR
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 12th day of November, 2013.

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 12th day of November, 2013.


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 12th day of November, 2013.




President, Board of Education

Tax Computation Report Winnebago County

Equalization Factor 1.0000

Taxing District 070 - HARLEM SCHOOL DIST 122

Property Type	Total EAV	Rate Setting EAV	PTELL Values		Certified Rate	Limited Rate	Non-PTELL Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
			Actual Rate	Cal'ed Rate					
Farm	416,392	415,602	0						
Residential	438,375,342	438,163,097			4.0000	4.0000	\$23,790,539.20	\$23,790,539.20	\$23,790,539.20
Commercial	109,925,106	101,112,629			0.1015	0.1015	\$613,650.76	\$613,650.76	\$603,684.93
Industrial	55,469,008	54,675,968			0.7129	0.7129	\$4,310,065.31	\$4,240,068.85	\$4,240,068.85
Mineral	0	0			0.3347	0.3347	\$1,990,673.37	\$1,990,673.37	\$1,990,673.37
State Railroad	396,184	396,184			0.7500	0.7500	\$4,460,726.10	\$4,460,726.10	\$4,460,726.10
Local Railroad	0	0			0.2354	0.2354	\$1,423,186.10	\$1,400,073.23	\$1,400,073.23
County Total	604,582,032	594,763,480			0.4036	0.4036	\$2,400,465.41	\$2,400,465.41	\$2,400,465.41
Total + Overlap	604,582,032	594,763,480			0.0500	0.0500	\$297,381.74	\$297,381.74	\$297,381.74
					0.0623	0.0623	\$370,537.65	\$370,537.65	\$370,537.65
002 EDUCATION	25,000,000	4,203,352	4.0000	4.203352	0.5801	0.5801	\$3,507,180.37	\$3,450,222.95	\$3,450,222.95
003a BONDS & INT 2005	603,200	0.0000	0.0000	0.101419	0.2808	0.2808	\$1,697,666.35	\$1,670,095.85	\$1,670,095.85
003B BONDS & INT 1998	4,240,000	0.0000	0.0000	0.712888	0.2354	0.2354	\$1,423,186.10	\$1,400,073.23	\$1,400,073.23
003C BONDS & INT 2010	1,990,350	0.0000	0.0000	0.334646	0.4036	0.4036	\$2,400,465.41	\$2,400,465.41	\$2,400,465.41
004 OPERATIONS & MAINTENAN	4,600,000	0.7500	0.7500	0.773417	0.0500	0.0500	\$297,381.74	\$297,381.74	\$297,381.74
005 I. M. R. F.	1,400,000	0.0000	0.0000	0.235388	0.0623	0.0623	\$370,537.65	\$370,537.65	\$370,537.65
030 TRANSPORTATION SYSTEM	2,400,000	0.0000	0.0000	0.403522	0.5801	0.5801	\$3,507,180.37	\$3,450,222.95	\$3,450,222.95
031 WORKING CASH	310,000	0.0500	0.0500	0.052122	0.2808	0.2808	\$1,697,666.35	\$1,670,095.85	\$1,670,095.85
032 FIRE PREV/SFTY/ENERGY	370,000	0.1000	0.1000	0.062210	0.2354	0.2354	\$1,423,186.10	\$1,400,073.23	\$1,400,073.23
033 SPECIAL EDUCATION	3,450,000	0.8000	0.8000	0.580063	0.0673	0.0673	\$406,883.71	\$406,883.71	\$406,883.71
035 TORT JUDGMENTS, LIABILIT	1,670,000	0.0000	0.0000	0.280784					
047 SOCIAL SECURITY	1,400,000	0.0000	0.0000	0.235388					
057 LEASE/PURCHASE/RENTAL	400,000	0.1000	0.1000	0.067254					
Totals (Capped)	41,000,000	6,893,500	6.6649	6.893500	6.6649	6.6649	\$40,294,787.86	\$39,640,391.18	\$39,640,391.18
Totals (Not Capped)	6,833,550	1,148,953	1.1491	1.148953	1.1491	1.1491	\$6,947,252.13	\$6,834,427.15	\$6,834,427.15
Totals (All)	47,833,550	8,042,453	7.8140	8.042453	7.8140	7.8140	\$47,242,039.99	\$46,474,818.33	\$46,474,818.33

Given under my hand and the official seal of my
 office this 18th day of April, 2014

 MARGIE M. MULLINS, County Clerk