

#### HARVEY PUBLIC SCHOOLS DISTRICT NUMBER 152

#### **DISTRICT ADMINISTRATION**

John F. Thomas

Superintendent of Schools

Dr. Matthew Wilkinson

Assistant Superintendent of

Business Operations and

Human Relations

Dana Nichols

Director of Teaching & Learning

Dr. Quintella Bounds

Director of Special Services

Gabriela Delgado

Bilingual Director

#### **BOARD OF EDUCATION**

Janet Rogers
President
Linda Hawkins
Vice President
Casey Nesbit
Secretary
Myra Gardner
Member
Felicia Johnson
Member
Gloria Johnson
Member
Tyrone Rogers
Member

TO:

MR. JOHN F. THOMAS, SUPERINTENDENT

FROM:

DR. MATT WILKINSON, ASST. SUPT.

**BUSINESS & HR** 

DATE:

**DECEMBER 7, 2018** 

RE:

BOARD AGENDA ITEM APPROVE TAX LEVY (2018)

The tax levy process is one of the most important legal obligations that the School Board has. This is the process whereby dollars (local property taxes) are requested for the operation of the District.

The levy process is outlined below for the Board and in the attachments.

#### 1. Monday, November 19, 2018

- Proposed Tentative Levy Not less than 20 days prior to adoption of its annual aggregate real estate tax levy, a taxing district must determine the amounts of money estimated to be necessary to be raised by taxation for the year in which the tax levy applies and officially adopt this proposed levy.
- The Board must approve a TRUTH IN TAXATION RESOLUTION which states that the proposed 2018 levy is greater than 105% of the taxes extended on behalf of District 152 for the 2017 tax year. The tentative levy is only a 4.929% increase and a TRUTH IN TAXATION RESOLUTION is not required this year. However, the tax levy must be accompanied by a Certificate of Compliance from the presiding officer certifying compliance with the Act.

#### 2. Tuesday, December 17, 2018

• The motion to adopt the Tax Levy Resolutions will be acted upon on December 17, 2018 at the regular Board of Education meeting.

 $\label{eq:Administrative Center} Administrative Center \sim 16001\ Lincoln\ Avenue,\ Harvey,\ Illinois\ 60426 \sim (708)\ 333-0300 \sim Fax\ (708)\ 333-0349\ jthomas@harvey152.org$ 

- The two resolutions serve different purposes. One sets the loss and cost amounts; the other tells the Clerk to take all extension reductions required by the PTELL limiting rate ("tax cap") proportionately out of all funds except the bond debt service levies. One tells the Clerk to increase the levies; the other tells the clerk how to make cuts if he/she has to.
- The Board President and Secretary will certify the Tax Levy Resolutions, Certificate of Tax Levy, and the Certificate of Compliance.

By law the tax levy then must be filed with the County Clerk by the last Tuesday in December.

I forward this information for your review and consideration for Board of Education action at its next regularly scheduled meeting on December 17, 2018.

#### ILLINOIS STATE BOARD OF EDUCATION

Original: X
Amended:

School Business Services Division 217/785-8779

#### **CERTIFICATE OF TAX LEVY**

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

Amount of Levy  Educational \$ 2,227.014   The Prevention & Safety * \$   Operations & Maintenance \$ 693,505   Tork Immunity \$ 118   Transportation \$ 5,619,500   Special Education \$ 118   Working Cash \$ 32,214   Learing \$ 118   Working Cash \$ 332,704   Other \$ 5   Social Security \$ 495,600   Other \$ 5   Social Security \$ 495,600   Other \$ 5   Total Levy \$ 5   Social Security \$ 495,600   Other \$ 5   Total Levy \$ 5   Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.  We hereby certify that we require:  We hereby certify that we require:  The sum of 693,505   Total Levy \$ 600   Special Each for operations and maintenance purposes; and dollars to be levied as a special tax for operation and maintenance purposes; and dollars to be levied as a special tax for operation and maintenance purposes; and dollars to be levied as a special tax for ommitting cash fund; and the sum of 693,505   Special Education of the sum of 693,505   Special Education of Educati	District Name						District Number	6
Amount of Levy  Servicional \$ 2.227,014   Fire Prevention & Safety * \$ 118    Operations & Maintenance \$ 693,595   Toot immunity \$ 118    Temporation . \$ 693,595   Tool immunity \$ 118    Working Cash \$ 322,761   Leasing \$ 118    Municipal Retirement \$ 302,761   University \$ 118    Social Security \$ 302,761   University \$ 118    Working Cash \$ 302,761   University \$ 118    Social Security \$ 5 118   University \$ 118    Working Cash \$ 302,761   University \$ 118    Social Security # 5 118   University # 5 118    Social Security # 5 118   University # 5 118    Social Security # 5 118   University # 5 118    Social Security # 5 118   University # 5 118    We hereby certify that We require  ** Includes Fire Prevention, Seley, Energy Conservation, Databated * Accessibility, School Security, and Specified Repair Purposes; and the sum of 2,277,014   dollars to be levied as a special tark for questions and maintenance purposes; and the sum of 619,500   dollars to be levied as a special tark for preventions and maintenance purposes; and the sum of 392,704   dollars to be levied as a special tark for purposes; and the sum of 392,704   dollars to be levied as a special tark for purposes; and the sum of 118   dollars to be levied as a special tark for purposes; and the sum of 118   dollars to be levied as a special tark for purposes; and the sum of 118   dollars to be levied as a special tark for purposes; and the sum of 118   dollars to be levied as a special tark for purposes; and the sum of 118   dollars to be levied as a special tark for purposes; and the sum of 0   dollars to be levied as a special tark for purposes; and the sum of 0   dollars to be levied as a special tark for purposes; and the sum of 0	Harvey Sch	ool District 15	2				Georgia para di programa di mangana di sanggia para di mangana di	Cook
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See explanation on reverse side.  Note: Any district proposing to adopt a lew must comply with the provisions set forth in the Truth in Taxation Law.  We hereby certify that we require:  the sum of 2,227,014 dollars to be levied as a special tax for educational purposes; and the sum of 693,505 dollars to be levied as a special tax for operations and maintenance purposes; and the sum of 693,505 dollars to be levied as a special tax for amountical retirement purposes; and the sum of 32,214 dollars to be levied as a special tax for amountical retirement purposes; and the sum of 32,214 dollars to be levied as a special tax for a municipal retirement purposes; and the sum of 32,214 dollars to be levied as a special tax for a municipal retirement purposes; and the sum of 495,600 dollars to be levied as a special tax for a municipal retirement purposes; and the sum of 6,000 dollars to be levied as a special tax for prevention, safety, energy conservation, disabled accessibility, school security purposes; and the sum of 118 dollars to be levied as a special tax for prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and the sum of 118 dollars to be levied as a special tax for prevention and the sum of 118 dollars to be levied as a special tax for propary educational facilities or or computer technology or both, and temporary relocation expense purposes; and the sum of 0 dollars to be levied as a special tax for propary educational facilities or or computer technology or both, and temporary relocation expense purposes; and the sum of 0 dollars to be levied as a special tax for levied as a special tax for one of the school board of facilities or on the taxable property of our school district for the year (Clerk or Secretary of the School Board of Soid School District)  When any school is authorized to issue bond, the school board shall file a certified topy of the resolution in the office of the county clerk or board and tender to severe the dollar shall be prop	Municipal Ret	irement	\$		392,704		Other	\$
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STATE OF ILLINOIS)	
) SS COUNTY OF COOK)	
TRUTH OF TAXAT	ION
CERTIFICATION OF COM	MPLIANCE
I,, hereby certify that I am p District No. 152 Board of Education, and as such presidi ordinance, a copy of which is attached, was adopted pu compliance with the provisions of the Illinois Property 7 200/18-60 through 18-85 (2002)  This certificate applies to the 2018 levy.	ing officer I certify that the levy ursuant to, and in all respects in

Date

Signature of Presiding Officer

#### **HARVEY SCHOOL DISTRICT 152**

## RESOLUTION REGARDING APPLICATION OF LOSS AND COST FACTOR TO 2018 TAX LEVIES

WHEREAS, the County Clerk, in determining tax rates for the extension of tax levies, has authority to impose an additional rate factor to account for the loss and cost of uncollected taxes;

WHEREAS, without a specific request from a taxing body, the Cook County Clerk generally applies a loss and cost factor of 5% for bond debt service levies and 3% for all other levies;

WHEREAS, where the property tax collection history of a particular taxing body warrants it, the loss and cost factor for that taxing district may be adjusted by the County Clerk at the request of the taxing body;

WHEREAS, the property tax collection history of this School District warrants the application of a loss and cost factor for its tax levies at percentages different than those generally applied by the County Clerk;

**NOW, THEREFORE,** Be It Resolved by the Board of Education of Harvey School District Number 152, Cook County, Illinois, as follows:

Section 1: This Board requests that the County Clerk of Cook County apply a loss and cost factor to its 2018 bond debt service levies at a rate of 21% and a loss and cost factor to its remaining 2018 levies at a rate of 18%.

Section 2: The Administration is directed to timely file a certified copy of this Resolution with the Tax Extension Office of the County Clerk of Cook County.

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

Adopted this 17th day of December, 2018, b	y the following roll call vote:
AYES:	
NAYS:	
ABSTAIN:	
ABSENT:	
	BOARD OF EDUCATION OF HARVEY SCHOOL DISTRICT NUMBER 152, COOK COUNTY, ILLINOIS
	By: President, Board of Education
	Attest:
	Secretary, Board of Education

STATE OF ILLINOIS	)
	)SS
COUNTY OF COOK	)

#### **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 Harvey School District Number 152, Cook 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 REQUEST APPLICATION OF LOSS AND COST FACTOR TO 2018 TAX LEVIES

which said resolution was adopted at a meeting of the Board held on the 17<sup>th</sup> day of December, 2018.

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, 1	hereunto	affix 1	my	official	signature	this	day of
December,	2018.								(5)
				<u></u>	4		1 CD 1		-
				Sec	creta	ary, Boar	rd of Educ	ation	
2c\sd152c\misc\	LossandCost18Re	s.2.doc							

### RESOLUTION TO INSTRUCT COUNTY CLERK HOW TO APPORTION 2018 TAX LEVY EXTENSION REDUCTIONS

WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation 3Act (hereafter "Act"), it is anticipated that decreases will be made to the 2019 property tax extensions for the School District's 2018 tax levies; and

WHEREAS, the Act provides that the County Clerk is to make extension reductions proportioalsy among the School District's fund unless otherwise requested by the School District; and

WHEREAS, this Board of Education desires that any tax extension reductions mandated by the Act be apportioned among its funds in a manner which is not proportional among all funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Education of Harvey Public Schools District# 152, Cook County, Illinois, as follows:

Section 1. The County is hereby directed that the following funds shall be proportionately reduced to meet the requirement:

All funds except any bond and interest funds

Section 2. This resolution takes effect upon its	erest funds adoption.
ADOPTED THIS 17 <sup>th</sup> day of December 2018 by	the following call vote:
AYES:	
NAYS:	
ABSENT:	BOARD OF EDUCATION OF HARVEY PUBLIC SCHOOLS DISTRUCT# 152, COOK COUNTY, ILLINOIS
ATTEST:	BY President, Board of Education
Secretary, Board of Education	

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TAX YEAR 2017

DATE 06/20/18

# OFFICE OF THE COUNTY CLERK

## AGENCY TAX RATE REPORT

2017 EAV 119,405,181						119,405,181	FINAL TAX	Y 0 0.3162	0 0.3953	0.0001	0.4941	1.7788	0.5500	0.0000							1.6492	0.0000	
COOK COUNTY	35 E	KANE MCHENRY	ALB	KANKAKEE	LIVINGSTON	Ţ	100.00% OF BURDEN IN	COOK COUNTY	472,000	118	590,000	2,124,000	656,728	0	30,680	٥	118		ο α -	1 6	1,309,240	0	
	DUPAGE 57 LAKE 56 WILL	KANE	DEKALB	KANKAKE	LA S LIVI	1 TOTAL	PTELL REDUCED LEVY	NO REDUCTION															
119,596,999	930,357					119,405,181	PRELIMINARY TAX RATE	0.3162	0.3953	0.0001	0.4941	1.7788	0.5500	0.0000	0.0257	0.0000	0.0001	0.0000	0.0001	1.6492		0.0000	
PRIOR YEAR COOK COUNTY EAV CURR NEW PROP, ANNX., REC. TIF VAL.	CONNECT PROP					SAV	M	377,600	472,000	118	290,000	2,124,000	656,728	0	30,680	0	118	0	118	1,969,246		0	
PRIOR YEAR COOK COUNTY EAV RR NEW PROP, ANNX., REC. T.	VES MINUS DIS TOTAL					AGENCY OVERALL EAV	TAX RATE CEILING	0.0000	0.0000	0.0000	0.0000	0.0000	0.5500	0.0000	0.0500	0.1000	0.4000	0.0000	0.1000	0.0000		0.000	
PRIOR Y	EXP. INCENTIVES MINUS DISCONNECT PROPRATE CALCULATION TOTAL			LIMITING RATE 3.736		AGE	TOTAL LEVY	377,600	472,000	118	290,000	2,124,000	1,770,000	0	30,680	0	118	0	118	1,969,246		0	
	E CALC			LIMIT 3.			LOSS	18	18	18	18	18	18	21	18	18	18	21	18	21	1	52	
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RICT 152	G LAW (PTELL)	2017 EAV MINUS NEW PROP, ANN REC TIF VAL, EXP. INCENTIVES	PLUS DISCONNECTIONS	118,474,824										T. SCHOOL)					TES				
L DIS	IMITIN			_										& IN					ACILI		SUID		
AGENCY 04-1040-000 SCHOOL DISTRICT	PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING	2016 AGGREGATE EXTENSION X 1.0210		4,425,213			FUND DESCRIPTION OF FUND							BUILDING BONDS (BONDS & INT. SCHOOL)	WORKING CASH FUNDS	LIFE SAFETY	SPECIAL EDUCATION	LIFE SAFETY BOND	LEASING EDUCATIONAL FACILITIES	LIMITED BONDS	LIFE SAFETY LIMITED BONDS		
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CLRTM539-A

DATE 06/20/18

TAX YEAR 2017

OFFICE OF THE COUNTY CLERK

AGENCY TAX RATE REPORT

PRIOR YEAR COOK COUNTY EAV

119,596,999

COOK COUNTY

2017 EAV 119,405,181

	119,405,181	FINAL TAX RATE	3.561	5.210	6,221,009.93
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CURR NEW PROP, ANNX., REC. TIF VAL, INCENTIVES MINUS DISCONNECT PROP TION TOTAL RATE	AV	MAXIMUM PALLOWABLE	4,251,362	6,220,608	1,969,230,25 201
ROP, ANNX., FES MINUS DISS TOTAL	AGENCY OVERALL EAV	TAX RATE CEILING			
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COOL DISTRICT 152  LIMITING LAW (PTELL)  ON 2017 EAV MINUS NE  REC TIF VAL, EXP.  PLUS DISCON  / 118,474,824		ND			20
AGENCY 04-1040-000 SCHOOL DISTRICT 152  EXP. IN PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION 2016 AGGREGATE EXTENSION 2017 EAV MINUS NEW PROP, ANNX.,  X 1.0210  REC TIF VAL, EXP. INCENTIVES PLUS DISCONNECTIONS LIMITING RATH 4,425,213  / 118,474,824 = 3.736		FUND DESCRIPTION OF FUND	TOTAL CAP FUNDS TOTAL NON CAP FUNDS	AGENCY GRAND TOTAL	