

Tax Levy 2021

**Collectable 2022
Budget FY23**



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

...

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

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HARLEM CONSOLIDATED SCHOOL DISTRICT NO. 122

TO: Board of Education
FROM: Joshua Aurand, Assistant Superintendent for Business and Operations
DATE: October 6, 2021

RE: 2021 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 \$713,192,063 would amount to an estimated levy limit of about \$5,348,940.

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 2021

1. **Wednesday, October 6, 2021** (Business Services Committee Meeting)

Tax Levy Presentation

2. **Tuesday, October 12, 2021** (Board Meeting)

Board of Education will determine whether it intends to levy a tax greater than one hundred five percent (105%) of the 2020 extension.

3. **Wednesday, November 10, 2021** (Business Services Committee Meeting)

Tax Levy Data Discussion

4. **Tuesday, November 15, 2021** (Board Meeting)

Adopt the 2021 Levy Resolution

By law, the levy must be filed with the County Clerk by the last Tuesday in December. This year the deadline is Tuesday, December 28, 2021.

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.

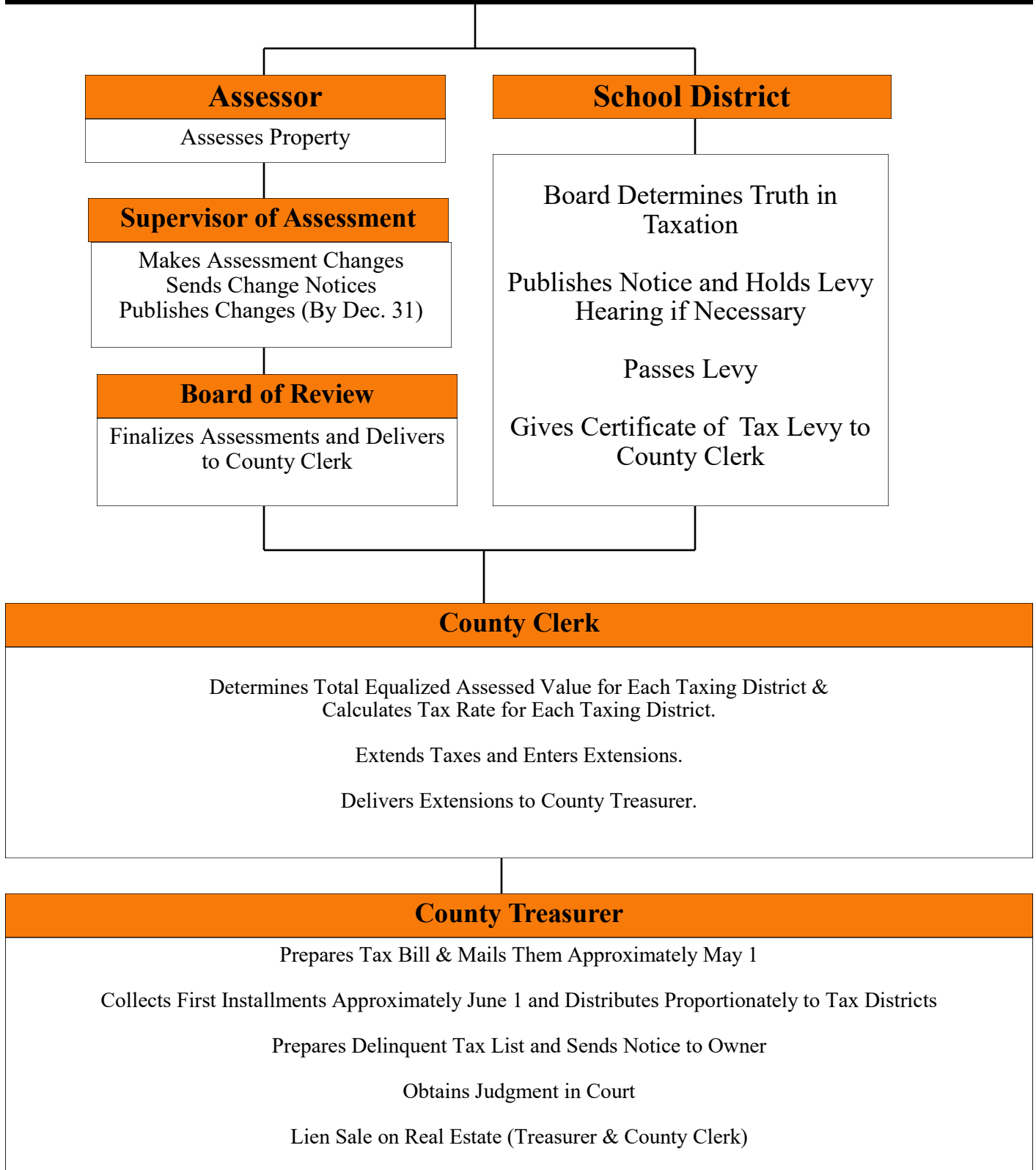
Circuit Court

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



<i>Relationship of Tax Years (Calendar) to School Years (Fiscal)</i>	
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Function (by month)	
1)	Assessor – values real property for 2021
2)	Supervisor of Assessments – sends out notice of 2021 assessments to property owners.
3)	Board of Review – adjusts assessments, acts on exemptions, and delivers tax calculations to the County Clerk.
4)	County Clerk – forwards assessment information to Department of Revenue (D.O.R.)
5)	D.O.R. – certifies equalization factor to the County Clerk.
6)	County Clerk – equalizes assessments and calculates required tax rates for each levy.
7)	County Treasurer – prepares and mails property tax bills.
8)	County Treasurer – collects and distributes first installment of taxes.
9)	County Treasurer – collects and distributes second installment of taxes.
10)	County Treasurer – collects and distributes final installment of taxes.

2021 assessment process begins before 2020 taxes are billed, collected and distributed.

- | Function (by month) | |
|---------------------|---|
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| 4) | County Clerk – forwards assessment information to Department of Revenue (D.O.R.) |
| 5) | D.O.R. – certifies equalization factor to the County Clerk. |
| 6) | County Clerk – equalizes assessments and calculates required tax rates for each levy. |
| 7) | County Treasurer – prepares and mails property tax bills. |
| 8) | County Treasurer – collects and distributes first installment of taxes. |
| 9) | County Treasurer – collects and distributes second installment of taxes. |
| 10) | County Treasurer – collects and distributes final installment of taxes. |
- 2021 assessment process begins before 2020 taxes are billed, collected and distributed.

2021 assessment process begins before 2020 taxes are billed, collected and distributed.

[illegible]

FY23 Budget and Levy process begins before all of 2021 taxes are received.

<p><u>FUNCTION (BY MONTH)</u></p> <p>1) Tentative FY22 Budget is drafted.</p> <p>2) Public Hearing and Final Budget is adopted.</p> <p>3) 2021 Levy is filed against 2021 assessments.</p> <p>4) First Installment of 2021 taxes is received.</p> <p>5) Second Installment of 2021 taxes is received.</p> <p>6) Final Installment of 2021 taxes is received.</p>	Fiscal Year	Start	End
	FY21	July 1, 2020	June 30, 2021
	FY22	July 1, 2021	June 30, 2022
	FY23	July 1, 2022	June 30, 2023

- | | | | |
|---|-------------|--------------|---------------|
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| | FY21 | July 1, 2020 | June 30, 2021 |
| | FY22 | July 1, 2021 | June 30, 2022 |
| | FY23 | July 1, 2022 | June 30, 2023 |

Fiscal Year	Start	End
FY21	July 1, 2020	June 30, 2021
FY22	July 1, 2021	June 30, 2022
FY23	July 1, 2022	June 30, 2023

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: 2021
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A	AGGREGATE EXTENSION BASE: 2020 Includes PTRG \$4,357,297	45,737,399.03
B	ANNUAL C.P.I. or 5% (whichever is less)	The 2020 annual CPI= 1.4%
C	RATE INCREASE FACTOR	(x) 1
D	ADJUSTED EXTENSION BASE =	Extension Base x CPI (.014)= 46,377,723
E	ESTIMATED CURRENT EAV (RATE SETTING EAV):	713,192,063
F	EQUALIZED NEW PROPERTY (-)	1,679,374
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 711,512,689
N	ESTIMATED LIMITING RATE:	(D/M)*100 6.5182
P	ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N \$ 46,487,285.05

TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES TIF & EZ EXTENSION, BUT NOT BONDS):	\$ 47,918,393.47
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MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE: 50,314,313.14
<small>*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).</small>

REMINDERS: 2021 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 5:00PM 12/28/2021

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 2021
Harlem Consolidated School District #122

Projected EAV 713,192,063

Fund	2020 Levy	Projected Levy Rate	Maximum Levy Rate
Education	34,300,000	4.8094	N/A
Operations / Maintenance	5,000,000	0.7011	0.7500
Transportation	2,400,000	0.3365	N/A
Special Education	2,000,000	0.2804	0.8000
Lease / Purchase	5,000	0.0007	0.1000
Tort Immunity	1,150,000	0.1612	N/A
IMRF	1,288,000	0.1806	N/A
Social Security	1,512,000	0.2120	N/A
Fire Life Safety	200,000	0.0280	0.1000
Working Cash	5,000	0.0007	0.0500
Subtotal Capped	47,860,000	6.7107	
Bond / Interest	2,219,090	0.3111	
Total All Funds	50,079,090	7.0218	

- The Amounts above do not reflect Year 2 of the Property Tax Relief

Levy Recommendation
October 2021
Harlem Consolidated School District #122

Fund	2020 Levy	2020 Extension	2021 Levy
Education	33,750,000	33,092,031	34,300,000
Operations / Maintenance	4,750,000	4,699,869	5,000,000
Transportation	2,150,000	2,024,965	2,400,000
Special Education	2,000,000	1,999,915	2,000,000
Lease / Purchase	5,000	4,739	5,000
Tort Immunity	1,225,000	1,199,678	1,150,000
IMRF	1,200,000	1,199,678	1,288,000
Social Security	1,400,000	1,386,536	1,512,000
Fire Life Safety	125,000	125,249	200,000
Working Cash	5,000	4,739	5,000
Subtotal Capped	46,610,000	45,737,399	47,860,000
Bond / Interest	2,520,660	2,521,897	2,219,090
Total All Funds	49,130,660	48,259,296	50,079,090

- The Amounts above do not reflect Year 2 of the Property Tax Relief Grant

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
(217) 785-8779

CERTIFICATE OF TAX LEVY

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

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

Educational	\$ 34,300,000	Fire Prevention & Safety *	\$ 200,000
Operations & Maintenance	\$ 5,000,000	Tort Immunity	\$ 1,150,000
Transportation	\$ 2,400,000	Special Education	\$ 2,000,000
Working Cash	\$ 5,000	Leasing	\$ 5,000
Municipal Retirement	\$ 1,288,000	Other	\$
Social Security	\$ 1,512,000	Other	\$
		Total Levy	\$ 47,860,000

* 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 34,300,000 dollars to be levied as a special tax for educational purposes; and
the sum of 5,000,000 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 1,288,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,512,000 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 1,150,000 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 20 21 . _____
(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 2021, 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 2021, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

2021 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 28, 2021.

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 15th day of November, 2021.

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:

2021 TAX LEVY RESOLUTION

which said resolution was adopted at a meeting of the Board held on the 15th day of November, 2021.

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 15th day of November, 2021.

Secretary, Board of Education

**RESOLUTION TO LEVY 2021 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 ILCS 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 \$1,288,000 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 \$1,150,000 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 15th day of November, 2021 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 2021 TAXES FOR
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 15th day of November, 2021.

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 15th day of November, 2021.

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 15th day of November, 2021.

President, Board of Education

Comparative Analysis of Equalized Assessed Valuation

2003 - 2020

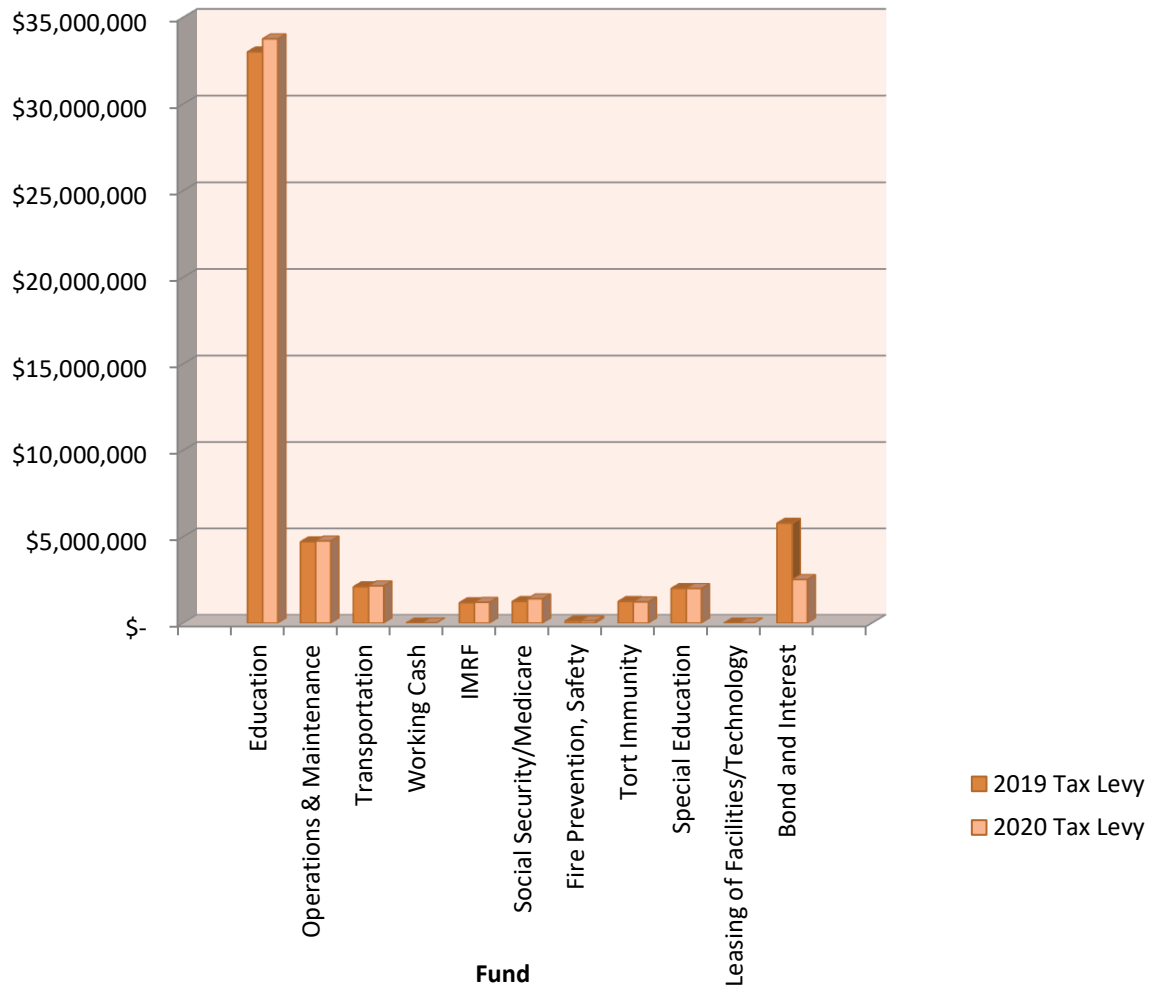
Harlem Consolidated School District No. 122

<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>
2003	562,849,877	24,082,508	4.47%	1.6%
2004	572,409,068	9,559,191	1.70%	1.8%
2005	608,818,184	36,409,116	6.36%	3.3%
2006	651,469,739	42,651,555	7.01%	3.4%
2007	694,180,840	42,711,101	6.56%	2.5%
2008	725,757,881	31,577,041	4.55%	4.1%
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%
2013	594,763,480	(\$44,957,811)	-7.03%	1.7%
2014	567,031,565	(\$27,731,915)	-4.66%	1.5%
2015	568,946,056	1,914,491	0.34%	0.8%
2016	578,761,284	9,815,228	1.73%	0.7%
2017	591,392,828	12,631,544	2.18%	2.1%
2018	611,703,544	20,310,716	3.43%	2.1%
2019	641,947,719	30,244,175	4.94%	2.3%
2020	677,019,388	35,071,669	5.46%	2.3%
10 Year Average		(\$3,025,837)	-0.34%	1.80%
5 Year Average		\$21,614,666	3.55%	1.90%

Harlem Consolidated Schools
2019 Tax Levy Compared to 2020
Tax Levy

<i>Legal Limit</i>	<i>Fund</i>	<i>2019 Tax Levy</i>	<i>2020 Tax Levy</i>	<i>Current % Increase/Decrease</i>
As Needed	Education	\$ 33,000,000	\$ 33,750,000	2.27%
0.75	Operations & Maintenance	4,700,000	4,750,000	1.06%
As Needed	Transportation	2,100,000	2,150,000	2.38%
0.05	Working Cash	5,000	5,000	0.00%
As Needed	IMRF	1,175,000	1,200,000	2.13%
As Needed	Social Security/Medicare	1,250,000	1,400,000	12.00%
0.1	Fire Prevention, Safety	125,000	125,000	0.00%
As Needed	Tort Immunity	1,250,000	1,225,000	-2.00%
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	5,778,438	2,520,660	-56.38%
	Totals	\$ 51,388,438	\$ 49,130,660	-4.39%

2019-2020 Tax Levy Comparison

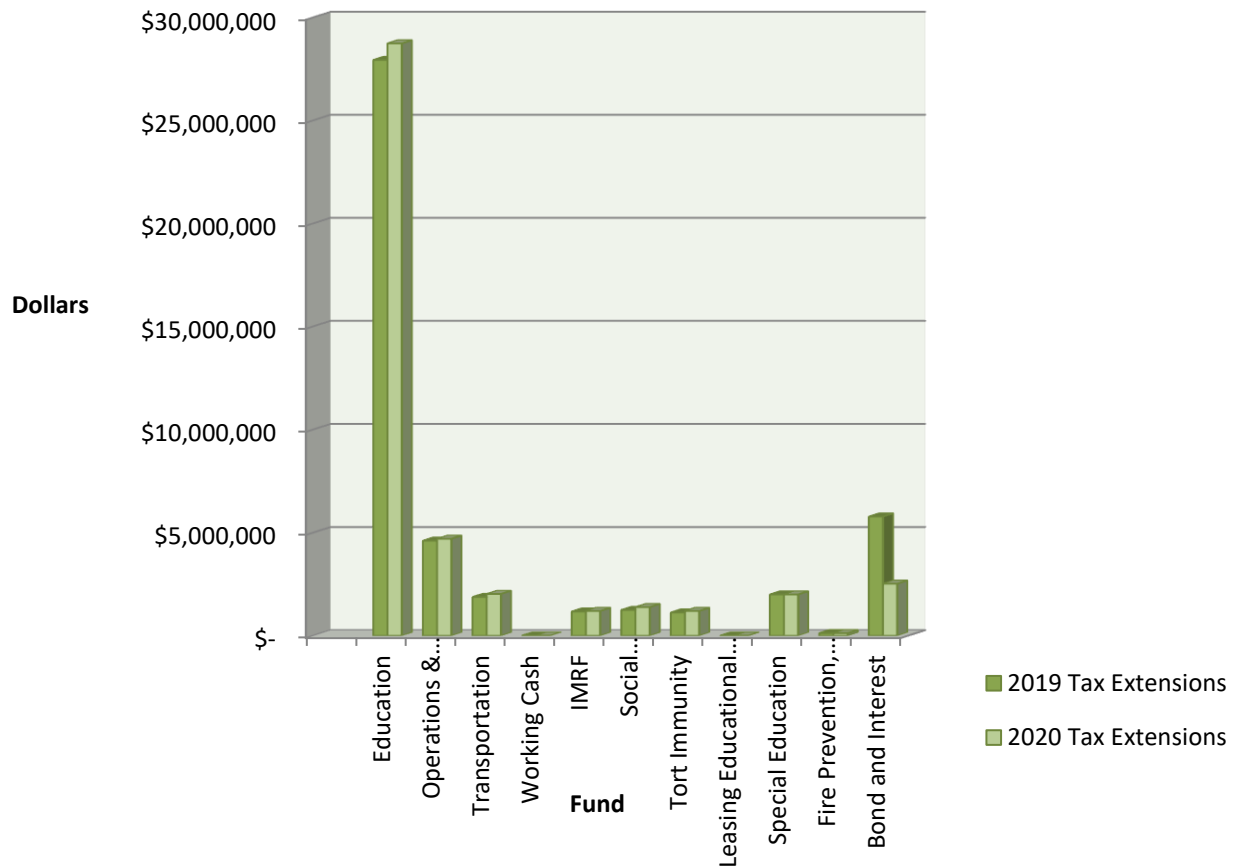


Harlem Consolidated School District #122

2019 Tax Extensions Compared to 2020 Tax Extensions

Legal Limit	Fund	2019 Tax Extensions	2020 Tax Extensions	Current % Increase/Decrease
As Needed	Education	\$27,933,071.10	\$28,734,734.00	2.87%
0.75	Operations & Maintenance	4,609,826.57	4,699,869.00	1.95%
As Needed	Transportation	1,875,129.29	2,024,965.00	7.99%
0.05	Working Cash	5135.58	4,739.00	-7.72%
As Needed	IMRF	1,174,764.33	1,199,678.00	2.12%
As Needed	Social Security/Medicare	1,249,872.21	1,386,536.00	10.93%
As Needed	Tort Immunity	1,124,692.40	1,199,678.00	6.67%
0.1	Leasing Educational Facilities	5,135.58	4,739.00	-7.72%
0.8	Special Education	2,000,309.09	1,999,915.00	-0.02%
0.1	Fire Prevention, Safety	125,179.81	125,249.00	0.06%
As Needed	Bond and Interest	5,778,171	2,521,897	-56.35%
	Totals	\$45,881,287.16	\$43,901,999.00	-4.31%

2019-2020 Tax Extensions Comparison



LEVY/EXTENSION COMPARISON**2019 versus 2020**

Harlem Consolidated School District 122

November 10, 2020

LEVY HISTORY	2019 LEVY	EXTENSION	TAX RATE	2020 LEVY	EXTENSION	TAX RATE
EAV	641,947,719			677,019,388		
EAV % INCREASE	4.94%			5.46%		
EDUCATIONAL	33,000,000	27,933,071	4.3513	33,750,000	28,734,734	4.2443
O & M	4,700,000	4,609,827	0.7181	4,750,000	4,699,869	0.6942
TRANSPORTATION	2,100,000	1,875,129	0.2921	2,150,000	2,024,965	0.2991
IMRF	1,175,000	1,174,764	0.1830	1,200,000	1,199,678	0.1772
SS/MEDICARE	1,250,000	1,249,872	0.1947	1,400,000	1,386,536	0.2048
TORT IMMUNITY	1,250,000	1,124,692	0.1752	1,225,000	1,199,678	0.1772
SPECIAL ED	2,000,000	2,000,309	0.3116	2,000,000	1,999,915	0.2954
WORKING CASH	5,000	5,136	0.0008	5,000	4,739	0.0007
FIRE SAFETY	125,000	125,180	0.0195	125,000	125,249	0.0185
LEASE	5,000	5,136	0.0008	5,000	4,739	0.0007
SUBTOTAL	45,610,000	40,103,116	6.2471	46,610,000	41,380,102	6.1121
% LEVY INCREASE	2.88%	-7.85%		2.19%	3.18%	
2010 C BONDS	3,806,400	3,806,750	0.5930	0	0	0.0000
2016 BONDS	998,200	998,229	0.1555	1,721,360	1,721,660	0.2543
2017 BONDS	376,050	376,181	0.0586	112,800	113,062	0.0167
2018 BONDS	399,250	399,291	0.0622	61,250	61,609	0.0091
2020 BONDS	197,538	197,720	0.0308	625,250	625,566	0.0924
	5,777,438	5,778,171	0.9001	2,520,660	2,521,897	0.3725
TOTAL	51,387,438	45,881,287	7.1472	49,130,660	43,901,999	6.4846
% LEVY INCREASE	1.93%	-7.36%		-4.39%	-4.31%	
TAX RATE INCREASE OR (DECREASE)	(0.9615)			(0.6626)		

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
(217) 785-8779

FILED - CO. CLERK ⁴⁶

DEC 11 2020

LORI GUMMOW

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	\$ 33,750,000	Fire Prevention & Safety *	\$ 125,000
Operations & Maintenance	\$ 4,750,000	Tort Immunity	\$ 1,225,000
Transportation	\$ 2,150,000	Special Education	\$ 2,000,000
Working Cash	\$ 5,000	Leasing	\$ 5,000
Municipal Retirement	\$ 1,200,000	Other	\$
Social Security	\$ 1,400,000	Other	\$
		Total Levy	\$ 46,610,000

* 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 33,750,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,750,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 2,150,000 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 1,200,000 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 125,000 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 1,225,000 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 10th day of November 20 20.

Sue Bay
(President)

Evelyn Meeks
(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 2020 was filed in the office of the County Clerk of this County on 12/11/2020.

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 2020 is \$46,610,000.

Lori Gummow
(Signature of County Clerk)
by: Thomas A. Hill, Jr. DEPUTY
WINNEBAGO
(County)

December 11, 2020
(Date)

DEC 11 2020

LORI GUMMOW

2020 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 29, 2020.

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

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

Members Voting Aye

Pat Lawrence
Herling
Joe Burgo
Dirk Weeks
Joe Burgo

Members Voting Nay

The President declared the Motion duly carried this 10th day of November, 2020.

Joe Burgo
 President Board of Education

Attest:

Carlton Meeks
 Secretary, Board of Education

DEC 11 2020

LORI GUMMOW

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:

2020 TAX LEVY RESOLUTION

which said resolution was adopted at a meeting of the Board held on the 10th day of November, 2020.

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 10th day of November, 2020.


Secretary, Board of Education

DEC 11 2020

LORI GUMMOW

RESOLUTION TO LEVY 2020 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 \$1,200,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$125,000.00 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 \$1,225,000 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 10th day of November, 2020 by the following roll call vote:

AYES: Lawrence Sterling, Meister, J. Berogan, Meeks, L. Berogan

NAYS: _____

ABSTAIN: _____

ABSENT: _____

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

By: Sue Bay
President, Board of Education

Attest: Erlyn Meeks
Secretary, Board of Education

FILED - CO. CLERK

STATE OF ILLINOIS)
)SS
COUNTY OF WINNEBAGO)

DEC 11 2020

LORI GUMMOW

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 2020 TAXES FOR
CERTAIN PURPOSES

which said resolution was adopted at a meeting of the Board held on the 10th day of November, 2020.

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 10th day of November, 2020.


Secretary, Board of Education

FILED - CO. CLERK ⁷²

DEC 11 2020

LORI GUMMOW

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

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

~~I, the~~ undersigned, do ~~heraby 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 10th day of
November, 2020.



President, Board of Education

Tax Computation Report

Winnebago County

Taxing District 070 - HARLEM SCHOOL DIST 122				Equalization Factor 1.0000							
Property Type	Total EAV	Rate Setting EAV	PTELL Values								
			Levy Request	Maximum Rate	Calcd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension After TIF & EZ	Total Extension w/Overlaps
Farm	508,718	506,595					EZ Value Abated	0			
Residential	491,012,418	490,419,087					EZ Tax Abated	\$0.00			
Commercial	138,546,700	120,472,645					New Property	3,797,836			
Industrial	82,004,698	64,990,981					Annexation EAV	0			
Mineral	0	0					Disconnection EAV	40,259			
State Railroad	630,080	630,080					Recovered TIF EAV	0			
Local Railroad	0	0					Recovered EZ EAV	0			
County Total	712,702,614	677,019,388					Aggregate Ext. Base	44,460,657			
Total + Overlap	712,702,614	677,019,388					TIF Increment	35,683,226			
Fund/Name											
002 EDUCATION		33,750,000	0.0000	4.985086	4.9851	\$33,750,093.51	4.2443	4.2443	\$30,249,237.05	\$28,734,733.88	\$28,734,733.88
003 BONDS & INT 2020		625,250	0.0000	0.092353	0.0924	\$625,565.91	0.0924	0.0924	\$658,537.22	\$625,565.91	\$625,565.91
003A BONDS & INT 2017		112,800	0.0000	0.016661	0.0167	\$113,062.24	0.0167	0.0167	\$119,021.34	\$113,062.24	\$113,062.24
003B BONDS & INT 2018		61,250	0.0000	0.009047	0.0091	\$61,608.76	0.0091	0.0091	\$64,855.94	\$61,608.76	\$61,608.76
003C BONDS & INT 2010C		0	0.0000	0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00	\$0.00
003D BONDS & INT 2016		1,721,360	0.0000	0.254256	0.2543	\$1,721,660.30	0.2543	0.2543	\$1,812,402.75	\$1,721,660.30	\$1,721,660.30
004 OPERATIONS & MAINTENAN		4,750,000	0.7500	0.701605	0.7017	\$4,750,645.05	0.6942	0.6942	\$4,947,581.55	\$4,699,868.59	\$4,699,868.59
005 I. M. R. F.		1,200,000	0.0000	0.177248	0.1773	\$1,200,355.37	0.1772	0.1772	\$1,262,909.03	\$1,199,678.36	\$1,199,678.36
030 TRANSPORTATION SYSTEM		2,150,000	0.0000	0.317569	0.3176	\$2,150,213.58	0.2991	0.2991	\$2,131,693.52	\$2,024,964.99	\$2,024,964.99
031 WORKING CASH		5,000	0.0500	0.000739	0.0008	\$5,416.16	0.0007	0.0007	\$4,988.92	\$4,739.14	\$4,739.14
032 FIRE PREV/SFTY/ENERGY		125,000	0.1000	0.018463	0.0185	\$125,248.59	0.0185	0.0185	\$131,849.98	\$125,248.59	\$125,248.59
033 SPECIAL EDUCATION		2,000,000	0.8000	0.295413	0.2955	\$2,000,592.29	0.2954	0.2954	\$2,105,323.52	\$1,999,915.27	\$1,999,915.27
035 TORT JUDGMENTS, LIABILIT		1,225,000	0.0000	0.180940	0.1810	\$1,225,405.09	0.1772	0.1772	\$1,262,909.03	\$1,199,678.36	\$1,199,678.36
047 SOCIAL SECURITY		1,400,000	0.0000	0.206789	0.2068	\$1,400,076.09	0.2048	0.2048	\$1,459,614.95	\$1,386,535.71	\$1,386,535.71
057 LEASE/PURCHASE/RENTAL		5,000	0.1000	0.000739	0.0008	\$5,416.16	0.0007	0.0007	\$4,988.92	\$4,739.14	\$4,739.14
Totals (Capped)		46,610,000		6.884591	6.8851	\$46,613,461.89	6.1121	6.1121	\$43,561,096.47	\$41,380,102.03	\$41,380,102.03
Totals (Not Capped)		2,520,660		0.372317	0.3725	\$2,521,897.21	0.3725	0.3725	\$2,654,817.25	\$2,521,897.21	\$2,521,897.21
Totals (All)		49,130,660		7.256908	7.2576	\$49,135,359.10	6.4846	6.4846	\$46,215,913.72	\$43,901,999.24	\$43,901,999.24

Given under my hand and the official seal of my office this 16th day of April, 2021

Lori Gummow

Lori Gummow, County Clerk