

**RESOLUTION REGARDING ESTIMATED AMOUNT NECESSARY TO BE LEVIED FOR THE
YEAR 2024**

(2024 taxes payable in 2025)

WHEREAS, the Truth In Taxation Law, as amended, requires that all taxing districts in the State of Illinois determine the estimated amount of taxes necessary to be levied for the year not less than 20 days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, If the estimated aggregate amount necessary to be levied, exclusive of election costs, exceed 105% of the aggregate amount of property taxes extended or estimated to be extended upon the levy of the preceding year, including any amount abated by the taxing district prior to such extension, public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy in an amount which is more than 105% of the extension or estimated extension for the preceding year; and

WHEREAS, The aggregate amount of property taxes extended for the year 2023 was:

Education	\$5,775,067
Operation & Maintenance	\$1,000,100
Transportation	\$222,202
Municipal Retirement	\$10,094
Tort Immunity	\$240,097
Special Education	\$50,137
Working Cash	\$82,570
Social Security	\$210,147
Fire Prevention and Safety	\$65,030
Lease	\$65,030
Total:	\$7,743,332

and;

WHEREAS, it is hereby determined that the estimated amount of taxes to be levied for the year 2024 is as follows:

Education	\$7,098,960
Operation & Maintenance	\$1,419,792
Transportation	\$75,000
Municipal Retirement	\$10,000
Tort Immunity	\$350,000
Special Education	\$80,000
Working Cash	\$100,000
Social Security	\$240,000
Fire Prevention and Safety	\$75,000
Lease	\$0
Total:	\$9,448,752

WHEREAS, the Truth in Taxation Law, as amended, requires that all taxing districts in the State of Illinois provide data in the Notice concerning the levies made for debt service made pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments which evidence indebtedness; and

WHEREAS, the amount of property taxes extended for the bond and interest purposes for 2023 was \$0.00; and it is hereby determined that the estimated amount of taxes to be levied for bond and interest purposes for 2024 is \$0.00:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, Illini Central Community Unit School District No.189, Counties of Mason, Logan and Tazewell, State of Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2023 is \$9,448,752

Section 2: The aggregate amount of taxes estimated to be levied for the year 2024 does exceed 105% of the taxes extended by the district in year 2023.

Section 3: The aggregate amount of taxes estimated to be levied for the year 2024 for debt services \$0.

Section 4: Public notice and public hearing is required before the adoption of the proposed 2024 property tax levy.

Section 5: This resolution shall be in full force and effect forthwith upon its passage.

Adopted this 19th day of November, 2024

BOARD OF EDUCATION

ILLINI CENTRAL COMMUNITY UNIT SCHOOL

DISTRICT NO. 189

COUNTIES OF MASON, LOGAN, AND TAZEWELL,

STATE OF ILLINOIS

By: _____

PRESIDENT

ATTEST: _____, SECRETARY

Original:
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

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

Table with 3 columns: District Name (Illini Central), District Number (189), County (Aggregate)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$7,098,960), Operations & Maintenance (\$1,419,792), Transportation (\$75,000), Working Cash (\$100,000), Municipal Retirement (\$10,000), Social Security (\$240,000), Fire Prevention & Safety (\$75,000), Tort Immunity (\$350,000), Special Education (\$80,000), Leasing (\$0), Other (\$0), Total Levy (\$9,448,752)

* 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 7,098,960 dollars to be levied as a special tax for educational purposes; and
the sum of 1,419,792 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 75,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 10,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 240,000 dollars to be levied as a special tax for social security purposes; and
the sum of 75,000 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 350,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 80,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 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 2024

Signed this [Day] day of [Month] 2024. (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them.

Number of bond issues of said school district that have not been paid in full 0

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 189, Aggregate County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024 was filed in the office of the County Clerk of this County on 2024.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2024, is \$

(Signature of County Clerk)

(Date)

(County)

ILLINI CENTRAL COMMUNITY UNIT SCHOOL DISTRICT 189

2024 TAX LEVY RESOLUTION

BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE ILLINI CENTRAL COMMUNITY UNIT SCHOOL DISTRICT 189, MASON, TAZEWELL, AND LOGAN COUNTIES, ILLINOIS

That the sum of \$9,448,752 be hereby levied upon all of the taxable property in the Illini Central Community Unit School District 189 which is subject to taxation in the current year. The total amount levied under each of the various funds levied as follows:

Education	\$7,098,960
Operation & Maintenance	\$1,419,792
Transportation	\$75,000
Municipal Retirement	\$10,000
Tort Immunity	\$350,000
Special Education	\$80,000
Working Cash	\$100,000
Social Security	\$240,000
Fire Prevention and Safety	\$75,000
Lease	\$0

That the Illini Central Community Unit School District 189 be directed to prepare a duly certified copy of this Resolution and file the same with the Clerks of Mason, Tazewell, and Logan Counties, Illinois, and that said County Clerks are authorized and directed to extend such taxes as set forth herein.

Passed and approved by the Board of Education of the Illini Central Community Unit School District 189, this 19th day of December, 2024.

President, Board of Education

Attest:

Secretary, Board of Education

CERTIFICATE OF COMPLIANCE WITH THE TRUTH IN TAXATION LAW

I, the undersigned, do hereby certify that I am the President of the Board of Education of Illini Central Community Unit School District No. 189, Counties of Mason, Logan and Tazewell, State of Illinois; and

I do further certify that the Board of Education of said district adopted a “Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2024,” at a regularly convened meeting held on the 19th day of November 2024, said date being at least twenty (20) days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that the 2024 aggregate tax levy of the district was adopted on December 19, 2024.

President
Board of Education
Illini Central School District
Counties of Mason, Logan
and Tazewell,
State of Illinois

Please publish in the December 3rd edition of the paper.

**Notice of Proposed Property Tax Levy for Illini Central Community Unit School
District #189**

- I. A public hearing to approve a proposed property tax levy for Illini Central Community Unit School District #189 for 2024 will be held on December 19, 2024 at 7:00 p.m. at the Mason City Public Library located at 820 W. Chestnut Street, Mason City, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Jennifer Durbin, Superintendent of Schools, 208 North West Avenue, Mason City, Illinois, 217-482-5180 or jdurbin@illinicentral.org.

- II. The aggregate amount of property taxes extended or abated for 2023 was \$7,743,332. The proposed aggregate amount of property taxes to be levied for 2024 is \$9,448,752. This represents a 22.02% increase from the previous year.
- III. The property taxes to be levied for debt service and public building commission leases for 2024 are \$0.
- IV. The total property taxes extended or abated for 2023 was \$7,743,332. The proposed aggregate amount of property taxes to be levied for 2024 is \$9,448,752. This represents a 22.02% increase from the previous year.

2024 LEVY CALCULATION PAGE

Original Assumptions

Actual Total EAV for 2023 \$166,109,482

Estimated Existing EAV % change for 2024 22.10%

Estimated Existing EAV Value for 2024 \$202,827,440

Estimated Total EAV for 2024 \$202,827,440

Estimated Total EAV % change for 2024 22.10%

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount \$	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	\$5,775,066.55	3.50	\$7,098,960.40	\$7,098,960.40	\$7,098,960		\$7,098,960.00	NO
Operations & Maintenance	\$1,000,100.35	0.70	\$1,419,792.08	\$1,419,792.08	\$1,419,792		\$1,419,792.00	NO
Transportation	\$245,060.99	0.25	\$507,068.60	\$507,068.60	\$75,000		\$75,000.00	NO
Working Cash	\$82,569.50	0.05	\$101,413.72	\$101,413.72	\$100,000		\$100,000.00	NO
Municipal Retirement	\$10,093.67				\$10,000		\$10,000.00	
Social Security	\$210,146.83				\$240,000		\$240,000.00	
Fire Prevention & Safety *	\$65,029.69	0.05	\$101,413.72	\$101,413.72	\$75,000		\$75,000.00	NO
Tort Immunity	\$240,096.89				\$350,000		\$350,000.00	
Special Education	\$50,137.39	0.04	\$81,130.98	\$81,130.98	\$80,000		\$80,000.00	NO
Leasing	\$65,029.69	0.05	\$101,413.72	\$101,413.72	\$0		\$0.00	NO
	\$0.00	0.00	\$0.00	\$0.00	\$0.00		\$0.00	YES

Extension \$7,743,331.55

District Levy \$9,448,752.00

Truth in Taxation

22.02%	YES
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Truth in Taxation Required

Bond & Interest Extension \$0.00

Estimated Bond and Interest Levy \$0.00

Bond & Int. Levy #DIV/0!

Total Extension \$7,743,331.55

Total Levy \$9,448,752.00

(County Clerk Levies Bond & Interest for the District. Verify Records with County Clerk)

LEVY INPUT PAGE - ASSUMPTIONS

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Tax Levy Year

District Name *Enter District Name*

District Number *Enter District Number*

Aggregate or County 1 *Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below*

County 2 *Enter County 2 Name to Itemize County Extension Below*

County 3 *Enter County 3 Name to Itemize County Extension Below*

County 4 *Enter County 4 Name to Itemize County Extension Below*

Fill out County names as needed - leave other boxes blank

PTELL - Tax Capped *Choose Yes or No*

Cook County Prior Year EAV Limit *Choose Yes or No*

Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Original Tax Levy Certificate

Amended Tax Levy Certificate

Enter "x" in one box only

Actual Rate Setting EAV for 2023 *Enter Actual Rate Setting EAV for 2023*

Preliminary Figure Available for 2024 EAV? *If entering a dollar amount for EAV, please select "Yes," if growth %, please select "No"*

Estimated or Preliminary EAV for 2024

Estimated Total EAV for 2024

Total % Change From Prior Year

No. of Tax Levied Bond Issues Outstanding *Flow-through to Certificate of Tax Levy, Verify Records with County Clerk(s)*

Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.

	Input Statutory Maximum Tax Rate	Total 2023 Extension for all Counties	Input 2023 Aggregate County Extension
Educational	3.50	\$5,775,066.55	5,775,066.55
Operations & Maintenance	0.70	\$1,000,100.35	1,000,100.35
Transportation	0.25	\$245,060.99	245,060.99
Working Cash	0.05	\$82,569.50	82,569.50
Municipal Retirement		\$10,093.67	10,093.67
Social Security		\$210,146.83	210,146.83
Fire Prevention & Safety *	0.05	\$65,029.69	65,029.69
Tort Immunity		\$240,096.89	240,096.89
Special Education	0.04	\$50,137.39	50,137.39
Leasing	0.05	\$65,029.69	65,029.69
Custom Fund Name		\$0.00	

Total Aggregate Extension for 2023

Bond and Interest Extension for 2023

Total 2023 Extension *Include Abatements for Truth in Taxation (35 ILCS 200/18-70)*

This Includes Abatements for the Property Tax Relief Grant

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

2024 TAX EXTENSION WORKSHEET

Original Assumptions
 Estimated % Change to Existing EAV for 2024

Legend

District Assumptions & Data Entry Calculated Values
Review Needed

Estimated Total EAV for 2024
 Estimated Total EAV Change for 2024

Scenario Assumptions
 Actual % Change to Existing EAV for 2024
 Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy
 Actual Total EAV for 2024
 Actual Total EAV Change for 2024

Does This Levy Capture All Available Property Taxes Under These Assumptions?

Amount Below Available Extension **NO - Levy Increase Needed to Capture All Available Property Taxes**

	Current Levy Amount	County Loss %	Total Levy with County Loss %	Scenario Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension	Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational Operations & Maintenance	\$7,098,960	0.00%	\$7,098,960	3.5000	3.5000	\$7,098,960.40	\$7,098,960.00	3.5000	\$0.00	\$7,098,960.00	3.5000
Transportation Working Cash	\$75,000	0.00%	\$1,419,792	0.7000	0.7000	\$1,419,792.08	\$1,419,792.00	0.7000	\$0.00	\$1,419,792.00	0.7000
Municipal Retirement	\$100,000	0.00%	\$75,000	0.0370	0.2500	\$507,068.60	\$75,000.00	0.0370	\$0.00	\$75,000.00	0.0370
Social Security	\$10,000	0.00%	\$100,000	0.0493	0.0500	\$101,413.72	\$100,000.00	0.0493	\$0.00	\$100,000.00	0.0493
Fire Prevention & Safety *	\$240,000	0.00%	\$10,000	0.0049	Levy	\$10,000.00	\$10,000.00	0.0049	\$0.00	\$10,000.00	0.0049
Tort Immunity	\$75,000	0.00%	\$240,000	0.1183	Levy	\$240,000.00	\$240,000.00	0.1183	\$0.00	\$240,000.00	0.1183
Special Education	\$350,000	0.00%	\$75,000	0.0370	0.0500	\$101,413.72	\$75,000.00	0.0370	\$0.00	\$75,000.00	0.0370
Leasing	\$80,000	0.00%	\$80,000	0.1726	Levy	\$350,000.00	\$80,000.00	0.1726	\$0.00	\$350,000.00	0.1726
	\$0	0.00%	\$0	0.0394	0.0400	\$81,130.98	\$80,000.00	0.0394	\$0.00	\$80,000.00	0.0394
	\$0	0.00%	\$0	0.0000	0.0500	\$101,413.72	\$0.00	0.0000	\$0.00	\$0.00	0.0000
	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	0.0000
Levy/Extension/Rate	\$9,448,752		\$9,448,752	4.6585	4.6400	\$10,011,193.22	\$9,448,752.00	4.6585	\$0.00	\$9,448,752.00	4.6585

Bond & Interest Levy

Includes Loss % Added by County Clerk(s)

Total Levy

Actual Bond & Interest Extension/Rate