

Budget Calendar

DATE	TASK
<p>October</p>	<p>Board of Education Meeting</p> <ul style="list-style-type: none"> • First reading of the 2011 pay 2012 Tax Levy • Approval for publication of the "Truth in Taxation Statement" <p>(Estimated property tax levy must be presented to the Board at least 20 days prior to the adoption of the property tax levy, 35 ILCS 200/18-60)</p>
<p>October/November</p>	<ul style="list-style-type: none"> • Publish 2009 Truth in Taxation Notice of Public Hearing <p>(Published no more than 14 days nor less than 7 days prior to the date of the hearing, 35 ILCS 200/18-80)</p>
<p>November</p>	<p>Board of Education Meeting</p> <ul style="list-style-type: none"> • Hold 2011 Truth in Taxation Hearing • Adoption of Tentative 2011 Tax Levy
<p>Mid-December</p>	<ul style="list-style-type: none"> • File 2009 Levy Extension Request with County Clerk (If final levy is > 105% of prior year extension AND is in excess of amount shown in public notice, a <u>second</u> published notice of the levy adoption must be made within 15 days of the adoption of the levy). • Certificate of Tax Levy (ISBE 50-02) must be filed with county clerk on or before the last Tuesday in December (105 ILCS 5/17-11 and 35 ILCS 200/18-15. NOTE: Last Tuesday is December 29)

Original: X
Amended:

ILLINOIS STATE BOARD OF EDUCATION
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.

District Name Millburn School District	District Number 0--24	County Lake
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Amount of Levy

Educational	\$ 7,572,740	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 1,000,000	Tort Immunity	\$ 100,000
Transportation	\$ 250,000	Special Education	\$ 164,938
Working Cash	\$ 500	Leasing	\$ 0
Municipal Retirement	\$ 300,000	SEDOL IMRF	\$ 11,134
Social Security	\$ 200,000	Other	\$ 2,062,294
		Total Levy	\$ 11,661,606

* 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 7,572,740 dollars to be levied as a special tax for educational purposes; and
the sum of 1,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 250,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 500 dollars to be levied as a special tax for a working cash fund; and
the sum of 300,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 200,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 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 100,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 164,938 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 11,134 dollars to be levied as a special tax for Special Education District of Lake County Municipal Retirement Purposes; and
the sum of 2,062,294 dollars to be levied as a special tax for School Bonds; and
on the taxable property of our school district for the year _____.

Signed this 21st day of November 2011.
(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 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 24, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2011, 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 _____, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

2011 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 Millburn School District No. 24, Lake 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 Lake County on or before the last Tuesday in December of 2011.

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 21st day of November, 2011.

President Board of Education

Attest:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

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 Millburn School District No. 24, Lake 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:

2011 TAX LEVY RESOLUTION

which said resolution was adopted at a meeting of the Board held on the 21st day of November, 2011.

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, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 21st day of November, 2011.

Secretary, Board of Education

**RESOLUTION TO LEVY 2010 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 Millburn School District Number 24, Lake County, Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Lake 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 \$ 300,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$ 0.00 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 \$164,938 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$ 0.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology purposes.

Section 2: The Superintendent and Business Manager 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 21st day of November, 2011, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

BOARD OF EDUCATION OF
MILLBURN SCHOOL DISTRICT
NO. 24, LAKE COUNTY, ILLINOIS

By: _____
President, Board of Education

Attest: _____
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

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 Millburn School District Number 24, Lake 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 2011 TAXES FOR
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 21st day of November, 2011.

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, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 21st day of November, 2011.

Secretary, Board of Education

**RESOLUTION TO INSTRUCT COUNTY CLERK
HOW TO APPORTION 2011 TAX LEVY
EXTENSION REDUCTIONS**

WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation Law (hereinafter "Law"), it is anticipated that reductions will be made to the 2011 property tax extensions for the School District's 2011 tax levies; and

WHEREAS, the Law provides that the County Clerk is to make extension reductions proportionately among the School District's funds unless otherwise requested by the School District; and

WHEREAS, this Board of Education desires that any tax extension reductions mandated by the Law 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 Millburn School District No. 24, Lake County, Illinois, as follows:

Section 1: The County Clerk of Lake County is hereby directed that the tax extensions for the following funds shall not be limited:

All Debt Service, Working Cash & SEDOL IMRF

Section 2: The County Clerk is hereby directed to extend from the 2011 Levy no less than the amounts indicated as follows:

Operations & Maintenance	\$ 975,000
Transportation	\$ 225,000
IMRF	\$ 287,000
Social Security	\$ 188,000
Tort	\$ 95,000

Section 3: The County Clerk is hereby directed that in the event the District's extensions must be reduced below the amounts indicated in Section 2, the County Clerk should proportionately reduce the extensions for the following funds:

All remaining funds.

Section 4: The President and Secretary of this Board of Education are hereby authorized and directed to file the certified copy of this Resolution with the County Clerk of Lake County.

Section 5: This Resolution takes effect upon its adoption.

ADOPTED this 21st day of November, 2011, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

BOARD OF EDUCATION OF
MILLBURN SCHOOL DISTRICT
NO. 24, LAKE COUNTY, ILLINOIS

By: _____
President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

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 Millburn School District Number 24, Lake 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 INSTRUCT COUNTY CLERK
HOW TO APPORTION 2011 TAX LEVY
EXTENSION REDUCTIONS**

which said resolution was adopted at a meeting of the Board held on the 21st day of November, 2011.

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, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 21st day of November, 2011.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**CERTIFICATION OF COMPLIANCE WITH
TRUTH INTAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Millburn School District No. 24, Lake County, Illinois.

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

IN WITNESS WHEREOF, I hereunto affix my official signature this 21st day of November, 2011.

President, Board of Education

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

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

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Millburn School District Number 24, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$11,134 to be levied as a special tax for its contribution to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Adopted this 21st day of November, 2011.

President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
)
COUNTY OF LAKE) SS

CERTIFICATION

I, _____, the duly qualified and acting Secretary of the Board of Education, Millburn School District Number 24, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

adopted at a regular meeting of the Board of Education of said School District held on the 21st day of November, 2011

IN WITNESS WHEREOF, I have hereunto set my hand this 21st day of November, 2011

Secretary, Board of Education,

Millburn

School District No. 24,
Lake County, Illinois