

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 Community Unit School District 300	District Number 31-0453-000-26	County Kane, McHenry, Cook, DeKalb
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Amount of Levy

Educational	\$ 110,000,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 22,000,000	Tort Immunity	\$ 2,500,000
Transportation	\$ 7,000,000	Special Education	\$ 25,000,000
Working Cash	\$ 1,500,000	Leasing	\$ 0
Municipal Retirement	\$ 4,000,000	Other	\$ 0
Social Security	\$ 4,000,000	Other	\$ 0
		Total Levy	\$ 176,000,000

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

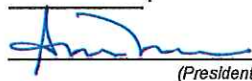
See explanation on reverse side.

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

We hereby certify that we require:

the sum of 110,000,000 dollars to be levied as a special tax for educational purposes; and
the sum of 22,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 7,000,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 1,500,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 4,000,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 4,000,000 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 2,500,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 25,000,000 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 _____.

Signed this 8th day of December 20 14.


(President)


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

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

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

10

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 300, ne/McHenry/Cook/DeK County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2014, was filed in the office of the County Clerk of this County on _____.

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

The total levy, as provided in the original resolution(s), for said purposes for the year 2014, is \$ 176,000,000.

(Signature of County Clerk)

(Date)

(County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION FOR THE CREATION, MAINTENANCE AND ADMINISTRATION
OF A WORKING CASH FUND LEVY

WHEREAS, pursuant to the provisions of 105ILCS 5/20-1 - 5/20-8 of the Illinois Statutes, this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, is authorized to create, maintain and administer a fund to be known as a "Working Cash Fund" and,

WHEREAS, pursuant to the terms of Section 5/20-8 thereof, it has been determined by this Board of Education that: (1) the amount of \$1,500,000 will not cause the total of the working cash fund to exceed 85% of the taxes last extended for education purposes of the District, and the rate does not exceed .05% of the full, fair cash value of all taxable property in this District as equalized or assessed by the Department of Revenue.

NOW, THEREFORE, BE IT, AND IT IS HEREBY RESOLVED by this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, that for the purpose of providing monies for the Working Cash Fund, there is hereby levied upon all of the taxable property of this School District for the year 2014 a tax known as the "Working Cash fund" in the amount of \$1,500,000.

ADOPTED this 8th day of December 2014.

AYES: *Alessio, Burley, Fiorentino, Kopacz, Miller, Stanton, Stevens*

NAYS:

ABSENT:

Board of Education
Community Unit School District 300
Carpentersville
Counties of Kane, McHenry, Cook and DeKalb
Illinois

BY: *[Signature]*
President, Board of Education

ATTEST:

David Alessio
Secretary, Board of Education

12-8-2014
Date



COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION TO APPLY FOR SPECIAL EDUCATION FUND LEVY

WHEREAS, the Board of Education for Community Unit School District 300 is responsible by law for the education of handicapped persons age 0-22 years who are residents of this school district, and

WHEREAS, there are insufficient funds to defray the ordinary and reasonable expenses incurred and reasonably anticipated to be incurred for special education purposes, and

WHEREAS, the Illinois School Code authorizes a school district to pay the ordinary and necessary expenses for such programs and services as required pursuant to Article 5/14 *et. seq.* of the Illinois School Code, and

WHEREAS, Section 17-2.2a of the Illinois School Code authorizes school districts to levy an annual tax of .80% upon the value of all taxable real property located in this school district as equalized or assess by the Department of Revenue for special programs and purposes,

NOW, THEREFORE, BE IT RESOLVED that:

1. This Board of Education finds that it will incur ordinary, necessary and reasonable expense in connection with the providing of special education programs and services to the eligible residents of this school district.

2. There will be insufficient funds to pay the costs and expenses; thereof, requiring a levy not to exceed .80% on full fair value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue.

3. Pursuant to Section 17-2.2a as amended, the school district hereby adopts a levy that will not exceed .80% on the value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue to provide funds to defray special education expenses.

4. The Treasurer and Secretary of this Board are hereby authorized and directed to certify, forthwith to the County Clerks of Kane, McHenry, Cook and DeKalb Counties, Illinois and file such papers as is necessary to extend taxes including the special education levy approved and authorized herewith in addition to all other valid necessary tax levies adopted, approved and authorized by this Board of Education in the amount \$25,000,000.

ADOPTED this 8th day of December 2014.

AYES: Alessio, Burley, Fiorentino, Kopacz, Miller, Stanton, Stevens

NAYS: None

ABSENT: None

BY: 
President, Board of Education

David Albis
Secretary, Board of Education

Date 12-8-2014

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE;
McHENRY, COOK AND DeKALB)

SECRETARY'S CERTIFICATE

I, DAVID ALESSIO, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education ("Board") of Community Unit School District 300 ("School District", Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a "Resolution to Apply for Special Education Fund Levy", of which Resolution was duly adopted by said Board of Education at a meeting held on the 8th day of December 2014, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that there is hereby levied for Special Education purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2014, a tax in the sum of \$25,000,000 to produce a tax rate not to exceed .80% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 8th day of December 2014.



David Alessio
Secretary, Board of Education

STATE OF ILLINOIS

)

) SS COMMUNITY UNIT SCHOOL DISTRICT 300

COUNTIES OF KANE,

McHENRY, COOK AND DeKALB)

SECRETARY'S CERTIFICATE

I, DAVID ALESSIO, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a "Resolution for the Creation, Maintenance and Administration of Work Cash Fund Levy", of which Resolution was duly adopted by said Board of Education at a meeting held on the 8th day of December 2014, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that there is hereby levied for Working Cash purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2014, a tax in the sum of \$1,500,000 to produce a tax rate not to exceed .05% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 8th day of December 2014.



David Alessio

Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION AUTHORIZING REDUCTION OF
CERTAIN FUND LEVIES FOR THE 2014 LEVY YEAR**

WHEREAS, on December 8, 2014, the Board of Education of Community Unit School District 300 (School District), Kane, McHenry, Cook and DeKalb Counties, Illinois, did adopt the 2014 tax levy; and

WHEREAS, the Property Tax Extension Limitation Law ("PTELL") limits the increases on tax extensions to 5% or the percentage increase in the Consumer Price Index (CPI) during the 13 month calendar year preceding the levy year, whichever is less; and

WHEREAS, the County Clerk has notified each Cook County taxing district now subject to the PTELL that it may direct to the County Clerk's Office, by proper resolution, to make specific and necessary reductions to its tax levy for the 2014 levy year in accordance with the requirement of Section 18-195 of the PTELL (35 ILCS 200/18-195).

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, as follows:

Section 1. That the Board of Education hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into this Resolution by reference.

Section 2. That if the County Clerk is required to reduce the aggregate extension of the School District to meet the requirements of the PTELL, the Board of Education hereby authorizes and directs the County Clerk that if any reductions are required to be made to the School District's tax levy for the 2013 levy year, that:

100% of such reduction shall be made from the Operations and Maintenance Fund

Section 3. That the President and Secretary of the Board of Education be and are hereby authorized and directed to sign the Resolution on behalf of the Board of Education.

Section 4. That the Treasurer of Schools of the School District be and is hereby directed to file a certified copy of the Resolution with the County Clerk as soon as practicable following their adoptions and execution, on or before the last Tuesday in December.

Section 5. That all other resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed in this Resolution shall be in full force, effect immediately and forthwith upon its passage.

ADOPTED this 8th day of December 2014.

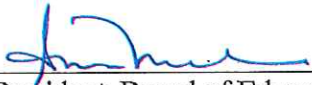
AYES: Alessio, Burley, Fiorentino, Kopacz, Miller, Stanton, Stevens

NAYS:

ABSENT:

Board of Education
Community Unit School District 300
Carpentersville
Counties of Kane, McHenry, Cook and DeKalb
Illinois

BY:



President, Board of Education

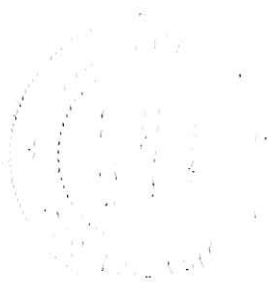
ATTEST:



Secretary, Board of Education

12-8-2014

Date



STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, DAVID ALESSIO, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education ("Board") of Community Unit School District 300 ("School District", Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a "Resolution Authorizing Reduction of Certain Fund Levies for the 2013 Levy Year", of which Resolution was duly adopted by said Board of Education at a meeting held on the 8th day of December 2014, at which meeting a quorum of said Board of Education was present.

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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 8th day of December 2014.



David Alessio
Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION ADOPTING AND DIRECTING THE
FILING OF THE CERTIFICATE OF TAX LEVY**

WHEREAS, The Truth in Taxation Act requires all taxing districts in the State of Illinois to determine the estimated amounts necessary to be levied for all the year not less than 20 days prior to the official adoption of the aggregate tax levy of the Community Unit School District 300; and

WHEREAS, the estimated amounts to be levied for all the year were discussed and made known during a Board of Education meeting conducted on November 10, 2014; and

WHEREAS, the aggregate amount of property taxes extended for the year 2013 was:

Educational Purposes	\$93,782,286
Operations & Maintenance Purposes	20,429,220
Transportation Purposes	4,382,054
Working Cash Purposes	38,423
Municipal Retirement Purposes	3,240,592
Social Security Purposes	2,686,555
Tort Immunity Purposes	1,368,081
Special Education Purposes	21,791,179
Bond and Interest Purposes	25,439,315
Total	\$173,157,705

WHEREAS, it is hereby determined that the amount of taxes to be levied for the year 2014, to be levied against estimated budget totals as represented during the budget presentation, is as follows:

Educational Purposes	\$110,000,000
Operations & Maintenance Purposes	22,000,000
Transportation Purposes	7,000,000
Working Cash Purposes	1,500,000
Municipal Retirement Purposes	4,000,000
Social Security Purposes	4,000,000
Tort Immunity Purposes	2,500,000
Special Education Purposes	25,000,000
Bond and Interest Purposes	26,008,925
Total	\$202,008,925

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Unit School District 300, Counties of Kane, McHenry, Cook and DeKalb State of Illinois, as follows:

1. The aggregate amount of taxes estimated to be levied for the year 2014 is \$202,008,925.

2. The aggregate amount of taxes estimated to be levied for the year 2014 exceeds the amount of taxes extended by the District in 2013. The percentage change equals approximately 16.66%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2014-2015 school year and such other documents as necessary to extend said levy to all taxable property of the District as equalized or assessed by the Department of Revenue.

4. The Treasurer is directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Kane, McHenry, Cook and DeKalb Counties, Illinois or such person designated to receive such Certificate.

5. This Resolution shall be in full force and affect forthwith its adoption.

ADOPTED this 8th day of December 2014.

AYES: *Alessio, Burley, Fiorentino, Kopacz, Miller, Stachn, Stevens*

NAYS:

ABSENT:

Board of Education
Community Unit School District 300
Carpentersville,
Counties of Kane, McHenry, Cook and DeKalb
Illinois

BY: *[Signature]*
President, Board of Education

ATTEST:

[Signature]
Secretary, Board of Education

12-8-2014
Date



STATE OF ILLINOIS

)

) SS COMMUNITY UNIT SCHOOL DISTRICT 300

COUNTIES OF KANE,

McHENRY, COOK AND DeKALB)

SECRETARY'S CERTIFICATE

I, DAVID ALESSIO, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education ("Board") of Community Unit School District 300 ("School District", Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a "Resolution Adopting and Directing the Filing of the Certificate of Tax Levy", of which Resolution was duly adopted by said Board of Education at a meeting held on the 8th day of December 2014, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that 2014 tax levy resolution of said District, attached hereto, was adopted in full compliance with the provision of Section 18-60 through 18-85 of the Illinois "Truth in Tax Law".

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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 8th day of December 2014.



David Alessio

Secretary, Board of Education