

**GLENBROOK HIGH SCHOOLS**  
**Office of the Assistant Superintendent for Business Affairs**  
**Regular Meeting Monday, December 13, 2010**

**TO: Dr. Michael Riggle**

**FROM: Hillarie Siena**

**DATE: December 13, 2010**

**RE: 2010 Tax Levy**

**Special Note**

Prior to the adoption of the 2010 Tax Levy, the President of the Board of Education will conduct a public hearing on the proposed tax levy in compliance with the requirements outlined in the Truth in Taxation Act. In accordance with the Act, no public hearing is required for the 2010 Tax Levy, due to the fact that the levy increase is less than 105% of the preceding year's levy. Although not legally required, the Board of Education has determined that it is in the best interest of the community to conduct a public hearing and welcome public comment.

**Recommendation**

It is recommended that the Board of Education approve the resolutions and certificates entitled:

1. Resolution of Northfield Township High School District #225, Cook County, Illinois Providing for the Levy of Taxes for the Year 2010
2. Resolution to Levy Certain Special Taxes
3. Certification of Compliance with Truth in Taxation Law
4. 2010 Certificate of Tax Levy

HS/hjs

Attachments

pc: Board of Education

**RESOLUTION OF NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT #225,  
COOK COUNTY, ILLINOIS  
PROVIDING FOR THE LEVY OF TAXES  
FOR THE YEAR 2010**

WHEREAS, the Board of Education of Northfield Township High School District #225, Cook County, Illinois, has heretofore adopted a budget resolution for said District for the fiscal year commencing July 1, 2010 and ending June 30, 2011; and

WHEREAS, it is necessary for this Board of Education to ascertain how much money must be raised by a special tax for the calendar 2010 year for educational purposes, for operations, building and maintenance purposes, for transportation purposes, for municipal retirement purposes, for social security purposes, for working cash fund purposes, and file a certificate as to such amount with the County Clerk of Cook County, Illinois.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Northfield Township High School District Number #225, Cook County, Illinois, that there be and there is levied on the equalized assessed valuation of the taxable property of said District for the calendar year 2010 a special tax of \$77,206,391 for educational purposes, \$4,700,000 for operations, building and maintenance purposes, \$3,100,000 for transportation purposes, \$2,000,000 for municipal retirement purposes, \$1,800,000 for social security purposes, and \$850,000 for working cash fund purposes.

BE IT FURTHER RESOLVED THAT the President and Secretary of this Board of Education be and they are hereby authorized and directed forthwith to execute and file with the County Clerk of Cook County, Illinois a certificate of tax levy for the calendar year 2010 for a levy of the amounts aforesaid.

ADOPTED this 13<sup>th</sup> day of December 2010.

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President, Board of Education  
Northfield Township High School District #225  
Cook County, Illinois

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Secretary, Board of Education  
Northfield Township High School District #225  
Cook County, Illinois

**CERTIFICATE OF SECRETARY**

I, Rosanne Williamson, Secretary of the Board of Education, Northfield Township High School District No. 225, Cook County, Illinois, do hereby certify that the attached is a true and correct copy of a resolution of said Board entitled:

**RESOLUTION  
OF NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT NO. 225  
COOK COUNTY, ILLINOIS,  
PROVIDING FOR THE LEVY OF TAXES FOR THE YEAR 2010**

which resolution was adopted by said Board of Education at a regular meeting of the Board of Education called in accordance with all applicable law; notice having been properly given pursuant to the Open Meeting Act, held December 13, 2010.

I do further certify that a quorum of said Board of Education was present at the said meeting.

IN WITNESS WHEREOF, I hereunto set my hand this 13<sup>th</sup> day of December 2010.

\_\_\_\_\_  
Secretary, Board of Education  
Northfield Township High School District No. 225  
Cook County, Illinois

# RESOLUTION TO LEVY CERTAIN SPECIAL TAXES

WHEREAS, the Board of Education is authorized by §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 §7-171 of the Pension Code to levy, by proper resolution, an annual tax for Social Security purposes; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Glenbrook High School District #225, County of Cook, State of Illinois, as follows:

**Section 1.** For the calendar year 2010, the County Clerk of Cook County is hereby authorized and directed to extend the following special taxes in behalf of this School District:

- (a) The sum of \$2,000,000 to be levied as a special tax for Illinois Municipal Retirement purposes, and
- (b) The sum of \$1,800,000 to be levied as a special tax for Social Security purposes.

**Section 2.** 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 13<sup>th</sup> day of December 2010.

\_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS        )  
                                  )  
COUNTY OF COOK        )        SS

**CERTIFICATION**

I, Rosanne Williamson, the duly qualified and acting Secretary of the Board of Education, Northfield Township High School District No. 225, Cook County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that the attached hereto is a true and correct copy of the resolution entitled:

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES**

adopted at a regular meeting of the Board of Education of said School District held on the 13<sup>th</sup> day of December 2010.

IN WITNESS WHEREOF, I have hereunto set my hand this 13<sup>th</sup> day of December 2010.

\_\_\_\_\_  
Secretary, Board of Education  
Northfield Township High School District No. 225  
Cook County, Illinois

STATE OF ILLINOIS        )  
                                      )        SS  
COUNTY OF COOK )

**CERTIFICATION OF COMPLIANCE WITH  
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 Northfield Township High School District No. 225, Cook 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 13<sup>th</sup> day of December 2010.

\_\_\_\_\_  
President, Board of Education

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division  
217/785-8779

Original:   
Amended:

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 GLENBROOK HIGH SCHOOL DISTRICT	District Number 0--2-25	County COOK
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Amount of Levy

Educational	\$ 77,206,391	Fire Prevention & Safety *	\$ _____
Operations & Maintenance	\$ 4,700,000	Tort Immunity	\$ _____
Transportation	\$ 3,100,000	Special Education	\$ _____
Working Cash	\$ 850,000	Leasing	\$ _____
Municipal Retirement	\$ 2,000,000	Other	\$ _____
Social Security	\$ 1,800,000	Other	\$ _____
		<b>Total Levy</b>	<b>\$ 89,656,391</b>

\* 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 77,206,391 dollars to be levied as a special tax for educational purposes; and  
 the sum of 4,700,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 3,100,000 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 850,000 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 2,000,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 1,800,000 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 0 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 0 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 2010.

Signed this 13th day of Dec 2010. \_\_\_\_\_  
(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 9.

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(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 225 Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2010, was filed in the office of the County Clerk of this County on 2010.

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 2010, is \$ \_\_\_\_\_.

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)

**GLENBROOK HIGH SCHOOLS**  
**Office of the Assistant Superintendent for Business Affairs**  
**Regular Meeting Monday, December 13, 2010**

**TO: Dr. Michael Riggle**

**FROM: Hillarie Siena**

**DATE: December 13, 2010**

**RE: Resolution to Instruct County Clerk How to Apportion 2010 Tax Levy**

That the Board of Education

Approve the resolution entitled “Resolution to Instruct County Clerk How to Apportion 2010 Tax Levy Extension Reductions for Northfield Township High School District No. 225, Cook County, Illinois,” as presented.

**Background Data**

The Property Tax Limitation Act (PTELA) requires the County Clerk to proportionally reduce the levy of each fund subject to the Act in the event a District exceeds the tax cap limitation. The County Clerk has requested districts that wish to specify how their tax extension should be reduced, forward an appropriate resolution with their tax levy. The attached resolution instructs the County Clerk how our extension should be reduced.

HS/hjs

Attachments

pc: Board of Education

**RESOLUTION TO INSTRUCT  
COUNTY CLERK HOW TO APPORTION  
2010 TAX LEVY EXTENSION REDUCTIONS FOR  
NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT NO. 225  
COOK COUNTY, ILLINOIS**

WHEREAS, pursuant to the limiting rate provisions of the *Property Tax Extension Limitation Act* (hereinafter “Act”), the County Clerk of Cook County has notified this Board of Education that reductions will be made to the 2010 property tax extensions for the School District’s 2010 tax levies; and

WHEREAS, the Act 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 the tax extension reductions mandated by the Act be apportioned among its funds in a manner, which is not proportional among all funds:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Northfield Township High School District #225, Cook County, Illinois, as follows:

**Section 1.** The County Clerk is hereby directed that the following funds shall be limited but that the extensions for said funds shall be no less than as follows:

Operations & Maintenance	\$4,700,000
Transportation	\$3,100,000
IMRF	\$2,000,000
Social Security	\$1,800,000
Working Cash	\$850,000

**Section 2.** The County Clerk is hereby directed that in the event the District’s extensions must be reduced below the amounts indicated in Section 1, the County Clerk should reduce the extensions for the education fund.

**Section 3.** 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.

**Section 4.** This Resolution takes effect upon its adoption.

ADOPTED this 13<sup>th</sup> day of December, 2010, by the following roll call vote:

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

BOARD OF EDUCATION OF  
NORTHFIELD TOWNSHIP  
HIGH SCHOOL DISTRICT #225  
COOK COUNTY, ILLINOIS

BY: \_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education