

MARION CUSD #2



PROPOSED 2020 TAX LEVY

December 15, 2020

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2020 Tax Levy Timeline

October, 2020 - Receive Equalized Assess Valuation (EAV) estimates for 2020 levy from Williamson County Assessment Office

November 17, 2020 - Recommendation of approval for publication of "Truth in Taxation Public Notice" and the scheduling of a public hearing at the regular Board of Education meeting on December 15 , 2020 at 5:45 p.m.

December 3, 2020 - Publication of the "Truth in Taxation Public Notice" in The Marion Star.

December 15, 2020 - Tax Levy Hearing at 5:45 p.m.

December 15, 2020 - Recommendation of approval of 2020 Tax Levy at 6:00 p.m. Board of Education meeting.

Prior to last Tuesday of December - The Certificate of Tax Levy will be filed in person by the CFO at the Williamson County Clerk and Johnson County Clerk offices.

May 2021 - The District receives statement of valuation, levy, and extensions from Williamson County and Johnson County.

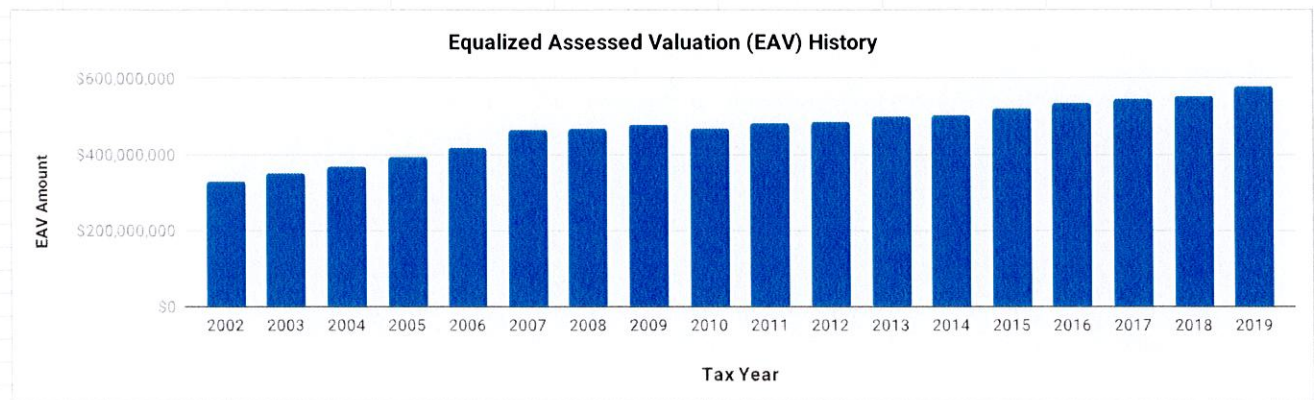
Extension Payment Cycle

July/Aug., 2021 - 55% received for FY22 receipts

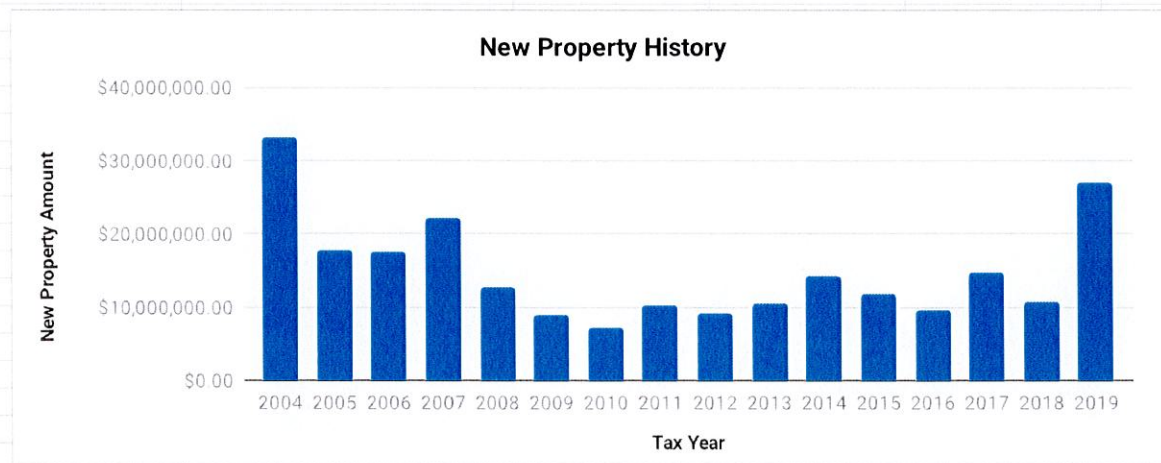
Sept/Oct., 2021 - 40 % received for FY22 receipts

Nov/Dec. 2021 - 5% received for FY22 receipts

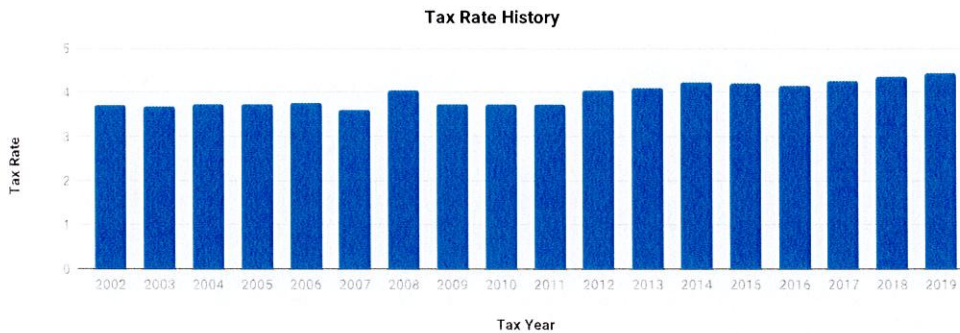
EAV HISTORY								
Year	Farm	Commercial	Residential	Railroad	Industrial	Minerals	TOTAL	% Change
2002	\$18,680,959	\$87,682,524	\$184,459,736	\$1,331,960	\$35,859,670	\$111,670	\$328,126,519	
2003	\$20,465,421	\$85,768,566	\$197,518,626	\$1,484,955	\$44,446,941	\$111,732	\$349,796,241	6.60%
2004	\$21,187,088	\$87,043,013	\$200,135,166	\$1,600,962	\$58,536,800	\$103,110	\$368,606,139	5.38%
2005	\$21,956,015	\$91,647,868	\$216,944,428	\$1,547,149	\$59,310,835	\$116,943	\$391,523,238	6.22%
2006	\$24,068,369	\$100,791,409	\$237,493,938	\$1,572,493	\$55,701,330	\$115,030	\$419,742,569	7.21%
2007	\$27,692,896	\$119,924,407	\$259,441,327	\$1,737,590	\$53,974,370	\$119,830	\$462,890,420	10.28%
2008	\$29,339,533	\$122,643,913	\$261,206,769	\$1,924,781	\$52,838,950	\$118,160	\$468,072,106	1.12%
2009	\$37,180,977	\$125,742,676	\$258,754,721	\$2,109,911	\$53,695,674	\$116,790	\$477,600,749	2.04%
2010	\$36,954,515	\$117,405,977	\$257,070,598	\$2,512,289	\$52,575,680	\$124,020	\$466,643,079	-2.29%
2011	\$37,649,080	\$123,041,898	\$265,049,993	\$2,732,552	\$53,569,245	\$127,152	\$482,169,920	3.33%
2012	\$38,921,704	\$124,123,170	\$267,192,322	\$3,025,184	\$53,390,866	\$124,701	\$486,986,266	1.00%
2013	\$39,787,173	\$133,581,048	\$269,197,600	\$3,557,674	\$53,378,407	\$124,842	\$499,626,744	2.60%
2014	\$41,191,144	\$134,518,879	\$271,199,422	\$3,683,812	\$53,151,617	\$124,835	\$503,869,709	0.85%
2015	\$42,611,092	\$141,485,443	\$278,068,541	\$4,235,795	\$54,154,736	\$127,055	\$520,682,662	3.34%
2016	\$44,660,140	\$146,811,580	\$286,152,045	\$4,443,389	\$55,015,357	\$126,990	\$537,209,501	3.17%
2017	\$46,444,897	\$149,139,756	\$289,562,584	\$4,645,891	\$55,000,237	\$126,560	\$544,919,925	1.44%
2018	\$48,178,177	\$152,572,835	\$292,683,483	\$4,645,891	\$55,012,777	\$210,190	\$553,303,353	1.54%
2019	\$51,147,593	\$156,157,771	\$311,675,305	\$4,645,891	\$54,970,094	\$131,160	\$578,727,814	4.60%



Year	New Property Amount
2004	\$33,195,549.00
2005	\$17,753,946.00
2006	\$17,515,237.00
2007	\$22,117,581.00
2008	\$12,688,322.00
2009	\$8,865,758.00
2010	\$7,222,060.00
2011	\$10,265,995.00
2012	\$9,082,630.00
2013	\$10,430,612.00
2014	\$14,355,816.00
2015	\$11,852,290.00
2016	\$9,604,513.00
2017	\$14,607,543.00
2018	\$10,795,765.00
2019	\$27,062,352.00

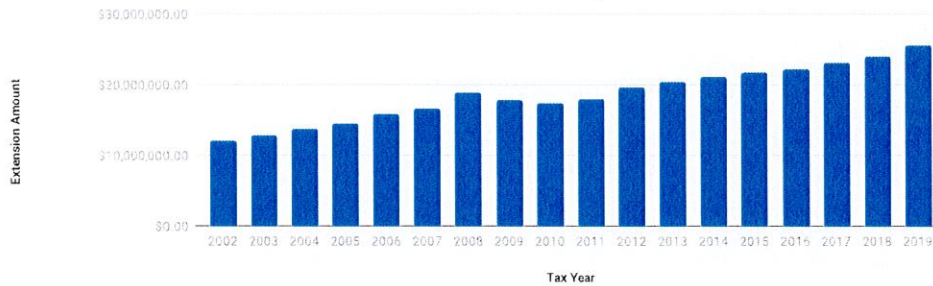


Year	Education	Building	Transportation	Working Cash	IMRF	Soc. Sec.	Fire Prev. & Safety	Tort	Spec. Ed.	Lease	Bonds	TOTAL RATE		
2002	1.84	0.50	0.20	0.05	0.0701	0.0801	0.10	0.3405	0.04	0.05	0.435	3.7057		
2003	1.84	0.50	0.20	0.05	0.0567	0.0567	0.10	0.4924	0.04	0.05	0.301	3.6868		
2004	1.84	0.50	0.20	0.05	0.06507	0.06507	0.10	0.53141	0.04	0.05	0.28552	3.72707		
2005	1.84	0.50	0.20	0.05	0.06727	0.06727	0.10	0.54938	0.04	0.05	0.26973	3.73365		
2006	1.86226	0.50604	0.20241	0.05	0.0782	0.0782	0.10	0.55602	0.04048	0.0506	0.25079	3.775		
2007	1.83886	0.51119	0.19669	0.04858	0.08571	0.08571	0.09717	0.53719	0.03933	0.04917	0.12284	3.61244		
2008	2.04029	0.58269	0.21482	0.05	0.1028	0.1028	0.10	0.54243	0.04296	0.0537	0.22607	4.05856		
2009	1.84	0.50	0.20	0.05	0.04127	0.18575	0.10	0.51081	0.04	0.05	0.22139	3.73922		
2010	1.84	0.50	0.20	0.05	0.04428	0.19933	0.10	0.48843	0.04	0.05	0.22718	3.73922		
2011	2.43477	0.64242	0.20075	0.00	0.02222	0.10004	0.01004	0.05019	0.00293	0.05384	0.21978	3.73698		
2012	2.71838	0.55379	0.18102	0.00018	0.07369	0.03655	0.00907	0.08352	0.00254	0.03631	0.3489	4.04395		
2013	2.87764	0.48836	0.16011	0.00017	0.08005	0.01758	0.00100	0.10808	0.00280	0.00500	0.34671	4.08750		
2014	2.77315	0.55768	0.19846	0.00017	0.10677	0.06469	0.00086	0.11907	0.00241	0.04465	0.34988	4.21779		
2015	2.73843	0.60017	0.19205	0.00016	0.07432	0.08892	0.0192	0.09603	0.00233	0.04321	0.3455	4.20029	Adj.	-0.00003
2016	2.67954	0.62731	0.18614	0.00016	0.09809	0.07874	0.02792	0.07446	0.0026	0.04458	0.3219	4.14139	Adj.	-0.00005
2017	2.72818	0.65514	0.20186	0.00016	0.08753	0.08313	0.04587	0.08258	0.00267	0.0534	0.32414	4.26466		
2018	2.80209	0.70811	0.22592	0.00016	0.07681	0.08133	0.0009	0.08133	0.00264	0.05259	0.32589	4.35777		
2019	2.85634	0.69117	0.21589	0.00015	0.04536	0.12121	0.04059	0.08638	0.00257	0.05028	0.31787	4.42781		
PTELL (First Year)														



Year	Education	Building	Trans.	W.C.	IMRF	Soc. Sec.	Fire Prev. & Safety	Tort	Spec. Ed.	Lease	Bonds	TOTAL EXT.	
2002	\$6,039,898.50	\$1,641,276.77	\$656,510.71	\$164,127.65	\$230,107.00	\$262,932.54	\$328,255.35	\$1,117,709.48	\$131,302.14	\$164,127.69	\$1,427,910.78	\$12,164,158.61	
2003	\$6,439,339.23	\$1,749,820.45	\$699,928.18	\$174,982.04	\$198,429.64	\$198,429.64	\$349,964.09	\$1,723,223.17	\$139,985.64	\$174,982.04	\$1,053,391.90	\$12,902,476.02	
2004	\$6,782,352.96	\$1,843,030.70	\$737,212.28	\$184,303.07	\$239,852.01	\$239,852.01	\$368,606.14	\$1,958,809.88	\$147,442.46	\$184,303.07	\$1,052,444.25	\$13,738,208.83	
2005	\$7,204,027.58	\$1,957,616.19	Pd.	\$195,761.62	\$263,377.68	\$263,377.68	\$391,523.24	\$2,150,950.36	\$156,609.30	\$195,761.62	\$1,056,055.63	\$14,618,107.38	
2006	\$7,816,697.97	\$2,124,065.30	\$849,600.93	\$209,871.28	\$328,238.69	\$328,238.69	\$419,742.57	\$2,333,852.63	\$169,911.79	\$212,389.74	\$1,052,672.39	\$15,845,281.98	
2007	\$8,511,906.78	\$2,366,249.54	\$910,459.17	\$224,872.17	\$396,743.38	\$396,743.38	\$449,790.62	\$2,486,601.05	\$182,054.80	\$227,603.22	\$568,614.59	\$16,721,638.70	
2008	\$9,550,028.37	\$2,727,409.35	\$1,005,512.50	\$234,036.05	\$481,178.12	\$481,178.12	\$468,072.11	\$2,538,963.52	\$201,083.78	\$251,354.72	\$1,058,170.61	\$18,996,987.25	
2009	\$8,787,853.78	\$2,388,003.75	\$955,201.50	\$238,800.37	\$197,105.83	\$887,143.39	\$477,600.75	\$2,439,632.39	\$191,040.30	\$238,800.37	\$1,057,360.30	\$17,858,542.73	
2010	\$8,586,232.65	\$2,333,215.40	\$933,286.16	\$233,321.54	\$206,629.56	\$930,159.65	\$466,643.08	\$2,279,224.79	\$186,657.23	\$233,321.54	\$1,060,119.75	\$17,448,811.35	
2011	\$11,739,728.56	\$3,097,556.00	\$967,956.11	\$0.00	\$107,138.16	\$482,362.79	\$48,409.86	\$242,001.08	\$14,127.58	\$259,600.28	\$1,059,713.05	\$18,018,593.48	
2012	\$13,174,742.49	\$2,750,003.33	\$949,995.84	\$876.20	\$405,875.45	\$201,234.00	\$5,013.81	\$459,956.48	\$13,970.53	\$25,020.39	\$1,699,095.07	\$19,693,481.10	
2013	\$14,377,459.04	\$2,439,977.17	\$799,952.38	\$849.37	\$399,951.21	\$87,834.38	\$4,996.27	\$539,996.58	\$13,989.55	\$24,981.34	\$1,732,255.88	\$20,422,243.17	
2014	\$13,973,062.84	\$2,809,980.59	\$999,979.82	\$856.58	\$537,981.69	\$325,953.31	\$4,333.28	\$599,957.66	\$12,143.26	\$224,977.83	\$1,762,939.34	\$21,252,166.20	
2015	\$14,258,530.22	\$3,124,981.13	\$999,971.05	\$833.09	\$386,971.35	\$462,991.02	\$99,971.07	\$500,011.56	\$12,131.91	\$224,986.98	\$1,798,958.60	\$21,870,181.78	Adj. - \$156.20
2016	\$14,394,743.46	\$3,369,968.92	\$999,961.77	\$859.54	\$526,948.80	\$422,998.76	\$149,988.89	\$400,006.19	\$13,967.45	\$239,488.00	\$1,729,276.48	\$22,247,940.57	Adj. - \$268.60
2017	\$14,866,396.41	\$3,569,988.40	\$1,099,975.36	\$871.87	\$476,968.41	\$452,991.93	\$249,954.77	\$449,994.87	\$14,549.36	\$290,987.24	\$1,766,303.45	\$23,238,982.07	
2018	\$15,504,057.92	\$3,917,996.37	\$1,250,022.94	\$885.29	\$424,992.31	\$450,001.62	\$4,979.73	\$450,001.62	\$14,607.21	\$290,982.23	\$1,803,160.30	\$24,111,687.54	
2019	\$16,530,434.04	\$3,999,993.03	\$1,249,415.48	\$868.09	\$262,510.94	\$701,475.98	\$234,905.62	\$499,905.09	\$14,873.30	\$290,984.34	\$1,839,602.10	\$25,624,968.01	
PTELL 1st Yr.													

Tax Extension History



Marion CUSD #2 Tax Levy
2020 Payable 2021

Anticipated Levy

Consumer Price Index 2.3%
EAV for 2019 \$578,972,204
Est. % change from 2019 EAV 2.00%
Estimated New Construction \$10,000,000.00
Estimated EAV for 2020 \$600,551,648.00
Est. change from prior yr. 3.73%

FUND	2019 Levy	2019 Levy Extended 2020	2019 Payable 2020 Actual Tax Rate	2020 Payable 2021 Est. Tax Rate	2020 Levy Estimated 2021	2020 Levy vs 2019 Extension	2020 Tax Rate vs 2019 Tax Rate
Education	\$19,301,000.00	\$16,537,282.07	2.85634	2.86472	\$17,204,112.00	\$666,829.93	0.00838
Operation & Main.	\$4,208,000.00	\$4,001,723.58	0.69117	0.74099	\$4,450,000.00	\$448,276.42	0.04982
Transportation	\$1,250,000.00	\$1,249,967.61	0.21589	0.25810	\$1,550,000.00	\$300,032.39	0.04221
Working Cash	\$919.00	\$868.48	0.00015	0.00017	\$1,000.00	\$131.52	0.00002
IMRF	\$263,000.00	\$262,698.66	0.04536	0.08242	\$495,000.00	\$232,301.34	0.03706
Tort	\$500,000.00	\$500,103.85	0.08638	0.12139	\$729,000.00	\$228,896.15	0.03501
Special Education	\$15,160.00	\$14,879.75	0.00257	0.00255	\$15,300.00	\$420.25	-0.00002
Social Security	\$702,000.00	\$701,674.74	0.12121	0.08509	\$511,000.00	-\$190,674.74	-0.03612
Fire Prev./Safety	\$235,000.00	\$234,907.82	0.04059	0.03913	\$235,000.00	\$92.18	-0.00146
Lease	\$307,273.00	\$291,112.86	0.05028	0.03314	\$199,000.00	-\$92,112.86	-0.01714
Total	\$26,782,352.00	\$23,795,219.42	4.10994	4.22768	\$25,389,412.00	\$1,594,192.58	0.11774
Bonds	\$1,840,337.50	\$1,840,398.54	0.31787	0.31267	\$1,877,750.00	\$37,351.46	-0.00520
Prior Yr Adjustment		\$0.00	\$0.00		% INCREASE	2.03%	
Total Tax Rate/Levy	\$28,622,689.50	\$25,635,617.96	4.42781	4.54035	\$27,267,162.00	\$1,631,544.04	0.11254
					% INCREASE	6.36%	

Marion CUSD #2 Tax Levy
2020 Payable 2021

Consumer Price Index	2.3%
EAV for 2019	\$578,972,204
Est. % change from 2019 EAV	20.00%
Estimated New Construction	\$10,000,000.00
Estimated EAV for 2020	\$704,766,645.00

Actual Levy

FUND	2019 Levy	2019 Levy Extended 2020	2019 Payable 2020 Actual Tax Rate	2020 Payable 2021 Est. Tax Rate	2020 Levy Estimated 2021	2020 Levy vs 2019 Extension	2020 Tax Rate vs 2019 Tax Rate
Education	\$19,301,000.00	\$16,537,282.07	2.85634	2.89032	\$20,370,000.00	\$3,832,717.93	0.03398
Operation & Main.	\$4,208,000.00	\$4,001,723.58	0.69117	0.63141	\$4,450,000.00	\$448,276.42	-0.05976
Transportation	\$1,250,000.00	\$1,249,967.61	0.21589	0.21993	\$1,550,000.00	\$300,032.39	0.00404
Working Cash	\$919.00	\$868.48	0.00015	0.00014	\$1,000.00	\$131.52	-0.00001
IMRF	\$263,000.00	\$262,698.66	0.04536	0.07024	\$495,000.00	\$232,301.34	0.02488
Tort	\$500,000.00	\$500,103.85	0.08638	0.10344	\$729,000.00	\$228,896.15	0.01706
Special Education	\$15,160.00	\$14,879.75	0.00257	0.00217	\$15,300.00	\$420.25	-0.00040
Social Security	\$702,000.00	\$701,674.74	0.12121	0.07251	\$511,000.00	-\$190,674.74	-0.04870
Fire Prev./Safety	\$235,000.00	\$234,907.82	0.04059	0.03334	\$235,000.00	\$92.18	-0.00725
Lease	\$307,273.00	\$291,112.86	0.05028	0.02824	\$199,000.00	-\$92,112.86	-0.02204
Total	\$26,782,352.00	\$23,795,219.42	4.10994	4.05174	\$28,555,300.00	\$4,760,080.58	-0.05820
Bonds	\$1,840,337.50	\$1,840,398.54	0.31787	0.26644	% INCREASE	20.00%	-0.05143
Prior Yr Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	% INCREASE	2.03%	-0.10964
Total Tax Rate/Levy	\$28,622,689.50	\$25,635,617.96	4.42781	4.31817	\$30,433,050.00	\$4,797,432.26	18.71%
					% INCREASE		

RESOLUTION REGARDING ESTIMATED AMOUNTS NECESSARY TO BE LEVIED FOR THE YEAR 2020

WHEREAS, the Truth in Taxation Law requires that all taxing districts in the State of Illinois determine the estimated amounts of taxes necessary to be levied for the year not less than twenty (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 and bond and interest costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the levy of the preceding year, 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 such extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes extended or estimated to be extended for 2019 were:

Education Purposes	\$ 16,537,282.07
Operations & Maintenance Purposes	4,001,723.58
Transportation Purposes	1,249,967.61
Working Cash Fund Purposes	868.48
Illinois Municipal Retirement Fund Purposes	262,698.66
Tort Immunity Purposes	500,103.85
Fire Prevention, Safety, Environmental And Energy Conservation Purposes	234,907.82
Special Education Purposes	14,879.75
Social Security/Medicare	701,674.74
Lease of Education Facilities	291,112.86
Prior Year Adjustments	0.00
TOTAL	\$ 23,795,219.42

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be raised by taxation for the year 2020 is as follows:

Education Purposes	\$ 20,370,000.00
Operations & Maintenance Purposes	4,450,000.00
Transportation Purposes	1,550,000.00
Working Cash Fund Purposes	1,000.00
Illinois Municipal Retirement Fund Purposes	495,000.00
Tort Immunity Purposes	729,000.00
Fire Prevention, Safety, Environmental And Energy Conservation Purposes	235,000.00
Special Education Purposes	15,300.00
Social Security/Medicare	511,000.00
Lease of Education Facilities	<u>199,000.00</u>
TOTAL	\$ 28,555,300.00

The President declared the motion carried and the Resolution adopted this 17th day of November 2020.

President, Board of Education
Marion Community Unit School
District No. 2
Counties of Williamson/Johnson, State of Illinois

ATTEST:

Secretary, Board of Education
Marion Community Unit School
District No. 2
Counties of Williamson/Johnson, State of Illinois

RESOLUTION

WHEREAS, the Property Tax Extension Limitation Law (hereinafter "PTELL") provides in that the County Clerk shall extend a tax rate for the sum of the district funds that is not greater than the limiting rate; and

WHEREAS, PTELL further provides that if the County Clerk is required to reduce the aggregate extension of a taxing district, the clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing district; and

WHEREAS, the Board of Education of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois (hereinafter "the Board") has adopted a levy for the year 2020 for taxes in the following funds:

Educational Purposes	\$20,370,000
Operations & Maintenance Purposes	\$ 4,450,000
Transportation Purposes	\$ 1,550,000
Working Cash	\$ 1,000
Municipal Retirement Purposes	\$ 495,000
Social Security Purposes	\$ 511,000
Fire Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 235,000
Tort Immunity Purposes	\$ 729,000
Special Education Purposes	\$ 15,300
Leasing of Educational Facilities	\$ 199,000

; and

WHEREAS, the Board has determined that if the County Clerks must extend taxes in an amount that is less than the aggregate amount of the levy for 2020, such reduction shall not be made proportionately in all funds, but rather shall be made as the Treasurer, acting on behalf of the Board pursuant to authority hereby delegated to him, shall request;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois, as follows:

Section 1. If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2020, the levy in each of the funds shall not be reduced proportionally.

Section 2. If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2020, the reduction shall not be made proportionately in all funds, but rather shall be made as the Treasurer, acting on behalf of the Board pursuant to authority hereby delegated

to him, shall request on the form entitled Request To Clerk Regarding Reduction of 2020 Tax Extensions Pursuant to the PTELL, which form is attached as Exhibit A hereto and made a part hereof.

Section 3. This Resolution shall be in full force and effect forthwith upon its passage.

ATTEST:

Secretary, Board of Education
Marion Community Unit School
District No. 2
Counties of Johnson/Williamson, State of Illinois

President, Board of Education
Marion Community Unit School
District No. 2
Counties of Johnson/Williamson, State of Illinois

The taxing district is required to disclose, by publication of the Truth-in-Taxation Notice, their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes, or estimated to be extended, upon the final aggregate levy of the preceding year. This notice must be published not less than 7 days or more than 14 days before the public hearing. Below is the proposed publication notice:

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
MARION COMMUNITY UNIT SCHOOL DISTRICT #2**

- I. A public hearing to approve a proposed property tax levy increase for Marion Community Unit School District #2 for 2020 will be held on December 15, 2020, at 5:45 p.m. at the Marion School District Administrative Office, 1700 West Cherry Street, Marion, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Keith Oates, Superintendent, 1700 West Cherry Street, Marion, Illinois 62959 (618/993-2321).

- II. The corporate and special purpose property taxes extended or abated for the year 2019 were \$23,795,219.42.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$28,555,300.00. This represents a 20.00% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2019 were \$1,840,398.54.

The estimated property taxes to be levied for debt service and public commission leases for 2020 are \$1,877,750.00. This represents a 2.03% increase over the previous year.

- IV. The total property taxes extended or abated for 2019 were \$25,635,617.96.

The estimated total property taxes to be levied for 2020 are \$30,433,050.00. This represents a 18.71% increase over the previous year.

**CERTIFICATION OF COMPLIANCE WITH THE TRUTH IN
TAXATION ACT**

I, the undersigned, do hereby certify that I am President of the Board of Education of Marion Community Unit School District No. 2, Counties of Johnson/Williamson, 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 2020," at a regularly convened meeting held on the 17th day of November, 2020, and date being at least twenty (20) days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that public notice of the intention of the district to levy taxes in excess of 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, upon the levy of the district for 2020 was published on December 3, 2020 in accordance with the provision of the Truth in Taxation Act, in a newspaper of general circulation in Marion Community Unit School District No. 2, a copy of which published certificate is attached hereto; and

I do further certify that a public hearing on proposed Tax Levy was held in said district on December 15, 2020; and

I do further certify that the aggregate Tax Levy of the District was adopted on December 15, 2020, after public notice and a hearing, all in accordance with the Truth in Taxation Act.

President, Board of Education
Marion Community Unit School
District No. 2
Counties of Johnson/Williamson, State of Illinois

ATTEST:

Secretary, Board of Education
Marion Community Unit School
District No. 2
Counties of Johnson/Williamson, State of Illinois

REQUEST TO CLERK REGARDING REDUCTION OF
2020 EXTENSIONS PURSUANT TO THE PTELL

If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2020, the levy in each of the funds shall not be reduced proportionally.

If the Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2020, the reduction shall be made by the Treasurer, acting on behalf of the Board pursuant to authority delegated to him prior to the final determination of aggregate levy.

[made only in the _____ Fund]

[OR}

[made in the following Funds in the percentages specified]

(Specify Fund)

(Specify % of reduction)

Treasurer, Board of Education of
Marion Community Unit School
District No. 2
Johnson/Williamson Counties, Illinois

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

217/785-8779

Original:
Amended:

X

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	District Number	County
Marion Community Unit School District	No. 2	Johnson/Williamson

Amount of Levy

Educational	\$ 20,370,000	Fire Prevention & Safety *	\$ 235,000
Operations & Maintenance	\$ 4,450,000	Tort Immunity	\$ 729,000
Transportation	\$ 1,550,000	Special Education	\$ 15,300
Working Cash	\$ 1,000	Leasing	\$ 199,000
Municipal Retirement	\$ 495,000	Other	\$
Social Security	\$ 511,000	Other	\$
		Total Levy	\$ 28,555,300

* 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 20,370,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,450,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,550,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 495,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 511,000 dollars to be levied as a special tax for social security purposes; and
the sum of 235,000 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 729,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 15,300 dollars to be levied as a special tax for special education purposes; and
the sum of 199,000 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 15th day of December 2020.

(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

3

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 2, Johnson/Williamson 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 _____.

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)

2020 Levy / Payable 2021 / Tax Levy Information for FY22 School Year

Education Fund - 10			Change in Levy	+/ -
FY20 Ending Cash Balance 6/30/2020:	\$4,763,803			
FY21 Revenue (Budgeted):	\$33,553,995			
FY21 Expenses (Budgeted):	(\$33,465,484)			
FY21 Estimated Ending Cash Balance 6/30/2021:	\$4,852,314			
FY21 Estimated Ending Cash Balance:	\$4,852,314			
FY22 Estimated Revenue:				
FY22 Estimated Expenses:				
FY22 Estimated Ending Cash Balance:	\$4,852,314			
Operations and Maintenance Fund - 20				
FY20 Ending Cash Balance:	\$988,227			
FY21 Revenue (Budgeted):	\$4,933,203	Extension-\$3,969,993; Interest-\$9,600; Pre-K-\$17,000; Settlement: \$926,460; Other: \$10,000		
FY21 Expenses (Budgeted):	(\$4,242,800)	General Expenses		
FY21 Estimated Ending Cash Balance:	\$1,678,630			
FY21 Not Budgeted	(\$800,000)	Washington Repairs		
FY21 Estimated Ending Cash Balance:	\$878,630			
FY22 Estimated Revenue:	\$4,481,600	Levy-\$4,450,000; Pre-K: \$17,000, Interest: \$9,600; Other: \$5,000	\$ 242,000.00	+ net levy
FY22 Estimated Expenses:	(\$4,442,800)			increase
FY22 Estimated Ending Cash Balance:	\$917,430			over FY21
Lease Fund - 21				
FY20 Ending Cash Balance:	\$17,597			
FY21 Revenue (Budgeted):	\$290,135	Extension: \$290,000; Interest: \$135.00		
FY21 Expenses (Budgeted):	(\$290,804)	Chromebooks: \$237,845; Copiers \$52,959		
FY21 Estimated Ending Cash Balance:	\$16,928			
FY21 Estimated Ending Cash Balance:	\$16,928			
FY22 Estimated Revenue:	\$199,135	Levy: \$199,000; Interest: \$135.00	(\$108,273.00)	- net levy
FY22 Estimated Expenses:	(\$198,642)	See Below		decrease
FY22 Estimated Ending Cash Balance:	\$17,421			over FY21
Estimated Expenses - FY22				
Chromebooks lease - JH (Pmt 2 of 3):	\$63,642	MJHS		
Copiers	\$54,000	\$4,500.00/mo.		
Chromebook lease - Elem/AD (Pmt 1 of 3):	\$81,000	New Lease starts 7/1/21 est. pmt for 990 Chromebooks		
Total Expenses:	\$198,642			
Transportation Fund - 40				
FY20 Ending Cash Balance:	\$605,817			
FY21 Revenue (Budgeted):	\$1,684,000	Extension: \$1,243,000; ISBE: \$430,000; Reimb.: \$7,000; Interest: \$4,000		
FY21 Expenses (Budgeted):	(\$1,679,875)	Contractor Fees: \$1,368,310; WCES: \$250,000; General Expenses: \$61,565		
FY21 Estimated Ending Cash Balance:	\$609,942			
FY21 Estimated Ending Cash Balance:	\$609,942			
FY22 Estimated Revenue:	\$1,999,500	Levy: \$1,550,000 ISBE: \$440,000; Reimb.: \$7,000; Interest: \$2,500	\$ 300,000.00	net levy
FY22 Estimated Expenses:	(\$2,007,000)	Contractor Fees: \$1,642,000; WCES: \$300,000; General Expenses: \$65,000		increase
FY22 Estimated Ending Cash Balance:	\$602,442			over FY21
Social Security/Medicare Fund - 50				
FY20 Ending Cash Balance:	\$91,198			
FY21 Revenue (Budgeted):	\$701,200	Extension: \$700,000; Interest: \$1,200		
FY21 Expenses (Budgeted):	(\$568,512)	General Expenses		
FY21 Estimated Ending Cash Balance:	\$223,886			
FY21 Estimated Ending Cash Balance:	\$223,886			
FY22 Estimated Revenue:	\$512,200	Levy: \$511,000; Interest \$1,200	(\$191,000)	- net levy
FY22 Estimated Expenses:	(\$585,567)	General Expenses		decrease
FY22 Estimated Ending Cash Balance:	\$150,519			over FY21

2020 Levy / Payable 2021 / Tax Levy Information for FY22 School Year

IMRF Fund - 51					
FY20 Ending Cash Balance:	\$397,910				
FY21 Revenue (Budgeted):	\$307,700	Extension: \$260,000; CPPT: \$45,000; Interest \$2,700			
FY21 Expenses (Budgeted):	(\$561,800)	General Expenses			
FY21 Estimated Ending Cash Balance:	\$143,810				
FY21 Estimated Ending Cash Balance:	\$143,810				
FY22 Estimated Revenue:	\$542,700	Levy: \$495,000 ; CPPT: \$45,000; Interest:\$2,700	\$ 232,000	+	net levy
FY22 Estimated Expenses:	(\$578,654)	General Expenses			increase
FY22 Estimated Ending Cash Balance:	\$107,856				over FY21
Tort Fund - 80					
FY20 Ending Cash Balance:	\$71,387				
FY21 Revenue (Budgeted):	\$498,771	Extension: \$497,500; Interest: \$1,000; Other: \$271			
FY21 Expenses (Budgeted):	(\$570,000)	Legal, Insurance, Purchase Services			
FY21 Estimated Ending Cash Balance:	\$158				
FY21 Estimated Ending Cash Balance:	\$158				
FY22 Estimated Revenue:	\$730,000	Levy: \$729,000; Interest: \$1,000	\$ 229,000	+	net levy
FY22 Estimated Expenses:	(\$629,000)	(see below)			increase
FY22 Estimated Ending Cash Balance:	\$101,158				over FY21
Estimated Expenses for FY22					
Worker's Compensation Insurance,	\$198,000				
School Legal Liability Insurance,					
Student Accident Insurance					
Tort Purchased Services:	\$20,000				
Unemployment Insurance:	\$20,000				
Settlement Agreement:					
Property/Casualty/Earthquake/Auto Ins, Treasurer Bond	\$341,000				
Legal Costs:	\$50,000				
Total Expenses:	\$629,000				
Fire Prevention & Safety Fund - 90					
FY20 Ending Cash Balance:	\$251,750				
FY21 Revenue (Budgeted):	\$2,334,500	Extension: \$233,000; Interest: \$1,500; Sale of Bonds: \$2,100,000			
FY21 Expenses (Budgeted):	(\$324,000)	Lincoln Roof: \$294,000; Lincoln HVAC: \$30,000			
FY21 Estimated Ending Cash Balance:	\$2,262,250				
FY21 Estimated Ending Cash Balance:	\$2,462,250				
FY22 Estimated Revenue:	\$236,500	Levy: \$235,000; Interest: \$1,500	\$ -		status quo
FY22 Estimated Expenses:	(\$2,310,000)	Lincoln HVAC: \$2,100,000; HLS General Expense \$200,000; 10 Yr Survey: \$10,000			
FY22 Estimated Ending Cash Balance:	\$388,750				
			\$ 703,727.00		
			Total additional		
			monies to be		
			levied compared		
			to last year in		
			these funds		