

**GRAYSLAKE COMMUNITY HIGH SCHOOL DISTRICT 127**

**M E M O R A N D U M**

**From the Office of: The Associate Superintendent/CSBO**

---

**TO:** Board of Education  
**FROM:** Abe Singh  
**DATE:** November 4, 2021  
**SUBJECT:** Recommendation to Adopt 2021 Levy  
**ATTACHMENT:** Yes

Administration recommends the Board of Education adopt the 2021 Levy, as presented.

**Additional Information:**

The legal notice was published in the newspaper on November 1, 2021, with the public hearing scheduled for November 11, 2021, prior to the Board of Education meeting.

X	Approved by Facilities and Finance Committee
X	Approved Budget Item
X	Within Projected Budget Estimate
Policy Reference	4:10 – Operational Services – Fiscal and Business Management

## 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 Grayslake Community High School District	District Number 127	County Lake
---	------------------------	----------------

### Amount of Levy

Educational	\$	28,450,000	Fire Prevention & Safety *	\$	150,000
Operations & Maintenance	\$	6,050,000	Tort Immunity	\$	1,150,000
Transportation	\$	2,250,000	Special Education	\$	2,200,000
Working Cash	\$	320,000	Leasing	\$	0
Municipal Retirement	\$	500,000		\$	0
Social Security	\$	700,000	SEDOL IMRF Extension	\$	63,850
			<b>Total Levy</b>	<b>\$</b>	<b>41,833,850</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 28,450,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 6,050,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 2,250,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 320,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 500,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 700,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 150,000 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 1,150,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 2,200,000 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 63,850 dollars to be levied as a special tax for SEDOL IMRF Extension  
on the taxable property of our school district for the year 2021

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2021. \_\_\_\_\_  
(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** 1

-----  
(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 127, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on \_\_\_\_\_, 2021.

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 2021, is \$ \_\_\_\_\_.

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

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

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

# CERTIFICATION OF TAX LEVY ORDINANCE

I, \_\_\_\_\_, Secretary/Clerk and keeper of the Records of

**GRAYSLAKE COMMUNITY HIGH SCHOOL DISTRICT 127,**

DO HEREBY CERTIFY that the attached TAX LEVY for 2021 is a true and correct copy of the Ordinance adopted by the Board on **November 11, 2021.**

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

Dated this 11<sup>th</sup> day of November, 2021

Board of Education

Grayslake Community High School District 127

County of Lake, State of Illinois

# TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, \_\_\_\_\_, the undersigned, hereby certify that I am the presiding officer of **GRAYSLAKE COMMUNITY HIGH SCHOOL DISTRICT 127 BOARD OF EDUCATION** and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation Law" or the levy ordinance does not exceed 105% of the previous year's extension.

This certificate applies to the **2021** levy.

---

Presiding Officer  
Board of Education

Dated this 11<sup>th</sup> day of November, 2021  
Board of Education  
Grayslake Community High School District 127  
County of Lake, State of Illinois

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR  
WORKING CASH FUND PURPOSES**

**BE IT RESOLVED BY THE BOARD OF EDUCATION, GRAYSLAKE COMMUNITY  
HIGH SCHOOL DISTRICT NUMBER 127, COUNTY OF LAKE, STATE OF ILLINOIS, as  
follows:**

SECTION 1: That for the next 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:

- (a) the sum of **Three hundred Twenty Thousand and 00/100 cents (\$320,000.00)**  
to be levied as a special tax for **WORKING CASH FUND** purposes.

**ADOPTED this 11th day of November, 2021.**

\_\_\_\_\_  
President, Board of Education  
Grayslake Community High School  
District Number 127  
Lake County, Illinois

**ATTEST:**

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





**CERTIFICATE**

I, \_\_\_\_\_, duly qualified and acting Secretary of **Grayslake Community High School District 127 Board of Education**, 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  
SEDOL, IMRF FUND PURPOSES”**

adopted at a regular meeting of the Board of Education of **Grayslake Community High School District 127** held on **November 11, 2021**.

IN WITNESS WHEREOF, I have hereunto set my hand this day of **11<sup>th</sup> day of November, 2021**.

\_\_\_\_\_  
**Secretary, Board of Education  
Grayslake Community High School  
District Number 127  
County of Lake, State of Illinois**

**Grayslake Community High School District 127**

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

**BE IT RESOLVED BY THE BOARD OF EDUCATION, GRAYSLAKE COMMUNITY  
HIGH SCHOOL DISTRICT NUMBER 127, COUNTY OF LAKE, STATE OF ILLINOIS, as  
follows:**

SECTION 1: That for the next 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:

- (a) the sum of **Two Million, Two Hundred Thousand, and 00/100 cents  
(\$2,200,00.00)** to be levied as a special tax for **SPECIAL EDUCATION** purposes.

**ADOPTED this 11<sup>th</sup> day of November, 2021.**

\_\_\_\_\_  
President, Board of Education  
Grayslake Community High School  
District Number 127  
Lake County, Illinois

**ATTEST:**

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



**Grayslake Community High School District 127**

**ATTACHMENT "A"**

**RESOLUTION REGARDING ESTIMATED AMOUNTS**

**NECESSARY TO BE LEVIED FOR THE YEAR 2021**

WHEREAS, The Truth in Taxation Act 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 debt service 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. A public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy even though the amount is not more than 105% of the extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes (extended) for the year 2020 was:

Educational	\$27,612,286.77
Operations & Maintenance	\$5,953,849.19
Transportation	\$2,191,695.18
Working Cash	\$305,153.03
Municipal Retirement	\$387,655.19
Social Security	\$646,080.93
Fire Prevention & Safety *	\$293,228.06
Tort Immunity	\$1,083,425.30
Special Education	\$2,087,332.43
Leasing	\$0.00
Capped Extension	\$40,560,706.08
SEDOL IMRF Extension	\$63,216.67
Bond & Interest Extension	\$7,195,515.07
Total Extension	\$46,516,396.01

WHEREAS, it is hereby determined that the estimated amount of taxes to be extended for the year 2021 Levy is as follows:

Educational	\$28,450,000.00
Operations & Maintenance	\$6,050,000.00
Transportation	\$2,250,000.00
Working Cash	\$320,000.00
Municipal Retirement	\$500,000.00
Social Security	\$700,000.00
Fire Prevention & Safety *	\$150,000.00
Tort Immunity	\$1,150,000.00
Special Education	\$2,200,000.00
Leasing	\$0.00
Capped Levy	\$41,770,000.00
SEDOL IMRF Levy	\$63,850.00
Bond & Interest Levy	\$869,155.00
Total Levy	\$42,703,005.00

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

WHEREAS, the aggregate amount of property taxes extended for debt service purposes for 2020 was \$7,195,515.07 and it is hereby determined that the estimated amount of taxes to be levied for debt service purposes for 2021 is \$869,155.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, Grayslake Community High School District 127, County of Lake, State of Illinois, as follows:

Section 1: The aggregate amount of taxes estimated exclusive of debt service costs to be levied for the year 2021 is \$41,833,850.00

Section 2: The aggregate amount of taxes estimated to be levied for the year 2021 does not exceed 105% of the taxes extended or estimated to be extended by the district in the year 2020.

Section 3: The aggregate amount of taxes estimated to be levied for the year 2021 for debt service is a decrease of 87.92% of the taxes extended for debt service for 2020.

Section 4: Public notice shall be given in the Daily Herald, being a newspaper of general circulation in said district, and a public hearing shall be held, all in the matter and time prescribed in said notice, which notice shall be published not more than 14 days nor less than 7 days prior to said hearing, and shall be no less than 1/8 page in size, with no smaller than twelve (12) point type, enclosed in a black border not less than ¼ inch wide and in substantially the following form:

**Notice of Proposed Property Tax Increase For  
Grayslake Community High School District #127**

- I. A public hearing to approve a proposed tax levy increase for Grayslake Community High School District #127 for 2021 will be held on November 11, 2021 at 6:45 p.m. at 400 North Lake Street, Room 1595, Grayslake, Illinois 60030. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Abe Singh, Associate Superintendent, Grayslake Community High School District 127, 400 N. Lake Street, Grayslake, Illinois, 60030 (847) 986-3445.
- II. The corporate and special purpose property taxes extended or abated for 2020 were \$40,623,922.75. The proposed corporate and special purpose property taxes to be levied for 2021 are \$41,833,850.00. This represents a 2.978% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2020 are \$7,195,515.07. The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$869,155.00. This represents a 87.92% decrease over the previous year.
- IV. The total property taxes extended or abated for 2020 were \$47,819,437.82. The estimated total property taxes to be levied for 2021 are \$42,703,005.00. This represents a 10.70% decrease over the previous year.
- V. The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or "tax cap" law). PTELL limits the increase over the prior year in the property tax extension of the taxing district to the lesser of 5.0% or the percentage increase in the Consumer Price Index (CPI), which is 1.4%.

Section 5: The resolution shall be in full force and effect forthwith upon its passage. ADOPTED this 11th day of November, 2021.

---

President, Board of Education  
Grayslake Community High School  
District Number 127  
Lake County, Illinois

**ATTEST:**

---

Secretary, Board of Education