

LEVY INPUT PAGE - ASSUMPTIONS

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Tax Levy Year

District Name Enter District Name
District Number Enter District Number
Aggregate or County 1 Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below
County 2 Enter County 2 Name to Itemize County Extension Below
County 3 Enter County 3 Name to Itemize County Extension Below
County 4 Enter County 4 Name to Itemize County Extension Below
Fill out County names as needed - leave other boxes blank

PTELL - Tax Capped Choose Yes or No

Cook County Prior Year EAV Limit Choose Yes or No

Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Original Tax Levy Certificate
Amended Tax Levy Certificate
Enter "x" in one box only

Actual Rate Setting EAV for 2024 Enter Actual Rate Setting EAV for 2024

Preliminary Figure Available for 2025 EAV? If entering a dollar amount for EAV, please select "Yes," if growth %, please select "No"

Estimated or Preliminary EAV for 2025

Estimated Total EAV for 2025
Total % Change From Prior Year

No. of Tax Levied Bond Issues Outstanding Flow-through to Certificate of Tax Levy, Verify Records with County Clerk(s)

Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.

	Input Statutory Maximum Tax Rate	Total 2024 Extension for all Counties	Input 2024 Ogle County Extension	Input 2024 Lee County Extension:	Input 2024 Whiteside County Extension:
Educational	2.50	\$3,050,286.51	2,970,838.89	46,220.59	33,227.03
Operations & Maintenance	0.50	\$610,053.75	594,162.95	9,244.86	6,645.94
Transportation	0.20	\$244,020.22	237,665.18	3,697.20	2,657.84
Working Cash	0.05	\$61,006.66	59,416.30	925.23	665.13
Municipal Retirement		\$100,087.10	97,478.92	1,517.37	1,090.81
Social Security		\$100,071.85	97,466.85	1,515.52	1,089.48
Fire Prevention & Safety *	0.05	\$61,006.66	59,416.30	925.23	665.13
Tort Immunity		\$1,050,753.82	1,023,383.86	15,923.14	11,446.82
Special Education	0.04	\$48,805.32	47,533.04	740.18	532.10
Leasing	0.05	\$61,006.66	59,416.30	925.23	665.13
Custom Fund Name		\$0.00			

Total Aggregate Extension for 2024 5,246,778.59 81,634.55 58,685.41

Bond and Interest Extension for 2024 935,821.73 14,631.52 10,518.30

Total 2024 Extension Include Abatements for Truth in Taxation (35 ILCS 200/18-70)

This Includes Abatements for the Property Tax Relief Grant

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

2025 LEVY CALCULATION PAGE

Original Assumptions

Actual Total EAV for 2024 \$123,779,664

Estimated Existing EAV % change for 2025 6.21%

Estimated Existing EAV Value for 2025 \$131,462,065

Estimated Total EAV for 2025 \$131,462,065

Estimated Total EAV % change for 2025 6.21%

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	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount \$	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	\$3,050,286.51	2.50	\$3,286,551.63	\$3,286,551.63	\$3,286,552		\$3,286,552.00	YES
Operations & Maintenance	\$610,053.75	0.50	\$657,310.33	\$657,310.33	\$657,310		\$657,310.00	NO
Transportation	\$244,020.22	0.20	\$262,924.13	\$262,924.13	\$262,924		\$262,924.00	NO
Working Cash	\$61,006.66	0.05	\$65,731.03	\$65,731.03	\$65,731		\$65,731.00	NO
Municipal Retirement	\$100,087.10				\$62,500		\$62,500.00	
Social Security	\$100,071.85				\$62,500		\$62,500.00	
Fire Prevention & Safety *	\$61,006.66	0.05	\$65,731.03	\$65,731.03	\$65,731		\$65,732.00	YES
Tort Immunity	\$1,050,753.82				\$1,000,000		\$1,000,000.00	
Special Education	\$48,805.32	0.04	\$52,584.83	\$52,584.83	\$52,584		\$52,584.00	NO
Leasing	\$61,006.66	0.05	\$65,731.03	\$65,731.03	\$65,731		\$65,731.00	NO
	\$0.00	0.00	\$0.00	\$0.00			\$0.00	YES
Extension	\$5,387,098.55							
District Levy							\$5,581,564.00	3.61%
Truth in Taxation								NO

Bond & Interest Extension \$960,971.55

Total Extension \$6,348,070.10

Estimated Bond and Interest Levy \$992,679.71
(County Clerk Levies Bond & Interest for the District. Verify Records with County Clerk)

Bond & Int. Levy \$992,679.71

Total Levy \$6,574,243.71

3.56%

2025 TAX EXTENSION WORKSHEET

Estimated % Change to Existing EAV for 2025

Estimated Total EAV for 2025
Estimated Total EAV Change for 2025

Original Assumptions
6.21%

\$131,462,065
6.21%

Legend

District Assumptions & Data Entry
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Scenario Assumptions

Actual % Change to Existing EAV for 2025

Actual Total EAV for 2025
Actual Total EAV Change for 2025

6.21%

\$131,462,065
6.21%

Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy

Does This Levy Capture All Available Property Taxes Under These Assumptions?

Amount Below Available Extension

(\$1.35)

NO - Levy Increase Needed to Capture All Available Property Taxes

	Current Levy Amount	County Loss %	Scenario				Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds			Final Adjusted Rate
			Total Levy with County Loss %	Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension			Final Adjusted Extension	Final Adjusted Extension	Final Adjusted Tax Rate	
Educational	\$3,286,552	0.00%	\$3,286,552	2.5000	2.5000	\$3,286,551.63	\$3,286,551.63	2.5000	\$0.00	\$3,286,551.63	2.5000	
Operations & Maintenance	\$657,310	0.00%	\$657,310	0.5000	0.5000	\$657,310.33	\$657,310.00	0.5000	\$0.00	\$657,310.00	0.5000	
Transportation	\$262,924	0.00%	\$262,924	0.2000	0.2000	\$262,924.13	\$262,924.00	0.2000	\$0.00	\$262,924.00	0.2000	
Working Cash	\$65,731	0.00%	\$65,731	0.0500	0.0500	\$65,731.03	\$65,731.00	0.0500	\$0.00	\$65,731.00	0.0500	
Municipal Retirement	\$62,500	0.00%	\$62,500	0.0475	Levy	\$62,500.00	\$62,500.00	0.0475	\$0.00	\$62,500.00	0.0475	
Social Security	\$62,500	0.00%	\$62,500	0.0475	Levy	\$62,500.00	\$62,500.00	0.0475	\$0.00	\$62,500.00	0.0475	
Fire Prevention & Safety *	\$65,732	0.00%	\$65,732	0.0500	0.0500	\$65,731.03	\$65,731.03	0.0500	\$0.00	\$65,731.03	0.0500	
Tort Immunity	\$1,000,000	0.00%	\$1,000,000	0.7607	Levy	\$1,000,000.00	\$1,000,000.00	0.7607	\$0.00	\$1,000,000.00	0.7607	
Special Education	\$52,584	0.00%	\$52,584	0.0400	0.0400	\$52,584.83	\$52,584.00	0.0400	\$0.00	\$52,584.00	0.0400	
Leasing	\$65,731	0.00%	\$65,731	0.0500	0.0500	\$65,731.03	\$65,731.00	0.0500	\$0.00	\$65,731.00	0.0500	
	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	0.0000	
Levy/Extension/Rate	\$5,581,564		\$5,581,564	4.2458	3.3900	\$5,581,564.00	\$5,581,562.66	4.2458	\$0.00	\$5,581,562.66	4.2458	

Bond & Interest Levy	\$992,680	Actual Bond & Interest Extension/Rate	\$992,679.71	0.7551	Includes Loss % Added by County Clerk(s)	0.7551
Total Levy	\$6,574,244	Actual Total Extension/Rate	\$6,574,242	5.0009		5.0009

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support 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	Polo CUSD	District Number	222	County	Ogle, Lee, Whiteside
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Amount of Levy

Educational	\$ 3,286,552	Fire Prevention & Safety *	\$ 65,732
Operations & Maintenance	\$ 657,310	Tort Immunity	\$ 1,000,000
Transportation	\$ 262,924	Special Education	\$ 52,584
Working Cash	\$ 65,731	Leasing	\$ 65,731
Municipal Retirement	\$ 62,500		\$ 0
Social Security	\$ 62,500	Other	\$ 0
		Total Levy	\$ 5,581,564

* 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 3,286,552 dollars to be levied as a special tax for educational purposes; and
the sum of 657,310 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 262,924 dollars to be levied as a special tax for transportation purposes; and
the sum of 65,731 dollars to be levied as a special tax for a working cash fund; and
the sum of 62,500 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 62,500 dollars to be levied as a special tax for social security purposes; and
the sum of 65,732 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 1,000,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 52,584 dollars to be levied as a special tax for special education purposes; and
the sum of 65,731 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 2025

Signed this 17 day of December 2025

(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. 222, Ogle, Lee, Whiteside County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025.

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 2025, is \$.

(Signature of County Clerk)

(Date)

(County)

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
Polo Community Unit School District #222**

- I. A public hearing to approve a proposed property tax levy increase for Polo Community Unit School District #222 Ogle, Lee and Whiteside Counties, Illinois for 2025 will be held on December 17, 2025 at 308 S. Pleasant Avenue, Polo, IL 61064 at 6:00PM.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Kelly Mandrell at kmandrell@poloschools.net.

- II. The corporate and special purpose property taxes extended or abated for 2024 were
\$ 5,387,099

The proposed corporate and special purposed property taxes to be levied for 2025 are
\$ 5,581,564 . This represents a 3.61% increase over the previous year

- III. The property taxes extended for debt services and public building commission leases for 2024 were
\$ 960,972

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are
\$ 992,680

- IV. The total property taxes extended or abated for 2024 were
\$ 6,348,070

The estimated total property taxes to be levied for 2025 are
\$ 6,574,244 . This represents a 3.56% increase over the previous year