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Board of Education Meeting Recap

The Township High School District 211 Board of Education met on Thursday, November 14, 2019, in the cafeteria at William Fremd High School. The following is a recap of items that were acted upon at the meeting.

Approval of Minutes

The Board of Education approved the minutes from the following meetings:

- _____

Fall Curriculum Committee Report 2019-2020

formally occur within three yearly Curriculum Committee meetings conducted for each department in District 211. Each committee has 11 members, including the department chair and principal from each school, along with the associate superintendent for instruction. Committees hold meetings focusing on curriculum discussions and items for approval, as needed by department. After recommendation by the committee and superintendent, the core components of the curriculum are presented to the Board of Education for approval.

This fall, the following department chairs were welcomed to their new roles:

Palatine High School Guidance Department Chair **Nicole Capalbo**, Fremd High

School Guidance Department Chair **AJ Ott** (ro)12 192.14 584.38 Tm (3 6 3 6)

amount that taxing districts may levy. The major limitation placed on a taxing district's property taxation is commonly referred

increase in the Consumer Price Index, plus the addition of new property growth. The Cook County Clerk is responsible for applying tax caps to taxing districts in Cook County.

For the 2019 levy, the Tax Cap law will allow an increase of CPI-U (Consumer Price Index for Urban Consumers) of 1.9%, plus the addition of new construction, estimated at 1.1%. New construction includes improvements or additions that increased the assessed value of property and the expiration of a 23-year-old Tax Increment Finance (TIF) district during the levy year. The 1.9% rate of CPI-U is the levy limit applied to all properties. New property is an amount that reflects new properties added to the tax roll, and only the property owners of the new property pay taxes on the amount levied for new property. The increase that may be levied by District 211 upon existing properties is restricted to a ceiling amount set by the CPI-U limitation, or 1.9%.

A portion of property taxes remains unpaid each year. In order to comply with the statute and set rates that will provide each taxing district with the amount

operating levies and 5% to debt service levies.

The District files its levy each year but does not collect the amount of property taxes that it requests through the levy process. Property tax refunds from current

annually, and the District is not able to recover this loss of revenue. Over the past three years, District 211 has lost more than \$25 million in property tax refunds, averaging more than \$8 million each year. Most recently, in the 2018-2019 fiscal year, District 211 lost over \$6.7 million in total refunds which were lost from levy revenue for the 2019-2020 fiscal year. The District cannot recover this lost revenue.

The 2018 levy included a one-time levy abatement of \$2 million as a result of the District being awarded a Property Tax Relief Grant (PTRG) in the amount of \$1.3 million. Under the conditions of the PTRG, there was a one-year hold harmless provision by which the Cook County Clerk will add the amount of the 2018 levy to the 2019 levy limitation under PTELL. District 211 has communicated the impact of losing the one-year hold harmless provision to local legislators, proposing legislative relief that would continue the hold harmless provision and would allow the District to provide further relief to the community.

For the 2019 levy, the Tax Cap limit of 1.9%, plus new property (estimated at 1.1%) establishes the limited increase for the Aggregate Operating Extension of Capped Funds levy. Since the District has no Debt Service levy, the recommended levy amount is \$235.9 million, or a 3.0% increase of the prior year levy amount.

to extend the hold

extension last year.

Levying the aggregate extension of capped funds at an amount less than the established limit under the Tax Cap law inhibits the District from collecting revenue to support its needs, and further, leads to a loss that will continue to compound year-over-year and will impact student programs. The following variables support the recommendation for a 1.9% + 1.1% new property increase of the aggregate of capped funds:

- the recommended amount supports the expenditure plan for the following year(s) through contractual provisions, anticipated supplies and services, and prioritized facility improvement projects;
- the recommended amount supports the continuation of instructional programs for students;
- the impact of levying less than the allowable amount in these funds has a compounding and permanent effect year-over-year;
-

The 2019 levy recommendation is considered for both the upcoming 2020-2021 budget year, as well as for its im
year period.

The Truth in Taxation Act requires the Board of Education to determine a proposed levy amount at least 20 days prior to final adoption. If the proposed levy amount of the combined operation funds (excluding the Debt Service levy) exceeds 105% of the amount extended the previous year, then a public hearing must be held prior to levy adoption, although taxing bodies may elect to hold a public hearing for levy amounts less than 105% of the pr
District 211 has provided, and will continue to provide, a public hearing although not obligated to do so under the Act. The final levy amount must be adopted and filed with the Cook County Clerk before the last Tuesday in December. For 2019, the levy must be filed by December 31.

Based on these requirements, the following levy calendar was been eEMC /P A MCID 2 BDC 6 0 0 6

Vice President **Anna Klimkowicz** serves as a member of the 2019 Resolutions Committee. At the joint annual conference of the Illinois Association of School Boards/Illinois Association of School Administrators/Illinois Association of School Business Officials, the Delegate Assembly of IASB will review, discuss, and vote

