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Board of Education Meeting Recap

The Township High School District 211 Board of Education met on Thursday, September 22, 2022, in the Anne Koller Board of Education Meeting Room at the G.A. McElroy Administration Center. The following is a recap of items acted upon at the meeting.

Board Slideshow Video

This month's Board video, shown before the meeting, showcased two weeks of interaction between Fremd High School students and visiting students from a school in Spain, who commented on the great culture and spirit in the school.

View the video [here](#).

Public Hearing on 2022-2023 Budget

Section 5/17-1 of the Illinois School Code requires that each school district conduct a public hearing and adopt an annual budget before the end of the first quarter of each fiscal year. The Board of Education approved a Tentative Budget for 2022-2023 for public display and inspection on August 18, 2022 and held the public hearing.

Approval of Minutes

The Board of Education approved the minutes from its [August 18, 2022](#) meeting.

Resolutions Authorizing Intervention in Proceedings Before the State Property Tax Appeal Board

At previous meetings, the Board approved resolutions authorizing intervention in proceedings before the state Property Tax Appeal Board (PTAB) brought by property owners seeking assessment reductions greater than \$100,000.

The District has received notice that 16 additional property owners are seeking an assessment reduction greater than \$100,000 for the 2021 assessment year.

The Board approved resolutions authorizing intervention in proceedings before the state property tax appeal board that seek assessed valuation reductions in excess of \$100,000 for property tax year 2021 and authorized Franczek, as the Board of Education's legal representative, to file Request to Intervene in Appeal Proceeding forms with the property tax appeal board.

Full information is available [here](#).

Bids for Consideration

The Board awarded business to the lowest responsive and responsible bidders for locker pre-purchase and mechanical equipment pre-purchase at Conant High School.

The total cost is \$1,275,000.

Full information is [here](#).

Acceptance of Donations

The Board formally accepted a donation of \$3,800 from John Cerasani for team meals and a training dummy for the football program at Schaumburg High School; \$1,000 from the Palatine Lions Club for supplies supporting visually impaired students; and up to \$24,000, payable over three years, from the Cebrin Goodman Center of the Lillian and Larry Goodman Foundations to support Palatine's Promise at Palatine High School.

Surplus School Property

Per Board Policy DN School Property Disposal, property owned by the District with market value of more than \$300 may be disposed to the best advantage of the District with condition of equipment reviewed by the Board of Education prior to its disposal.

The Board authorized the sale of five (5) 2008 Chevrolet Impala LS automobiles by way of public auction site, public sealed bid or company trade-in. These were used by the driver education program and are no longer needed. They are in good condition.

Sixth-Day Enrollment

The official enrollment on the sixth day (August 18) of the 2022-2023 school year was 11,988 at the five high schools. This is 195 more students than projected in March and 206 more students than enrolled during the 2021-2021 school year on the sixth day.

The District's total enrollment, including students who attend District 211 North Campus, Higgins Education Center and off-campus special education programs, was 12,274.

Complete information on sixth-day enrollment is [here](#).

Class Size Committee Report

Following each semester's sixth-day audit, the Class Size Committee meets to comply with a Letter of Agreement contained within the Master Contract between the Township

High School District Board of Education and the District 211 Teachers' Union. The Class Size Committee, composed of Schaumburg High School Mathematics Teacher Jeremy Harkin representing the Union and Director of Student Services Danielle Hauser, met Friday, September 2. The Committee reviewed master schedule data and concluded that less than 1% of all class sections exceeded the range for course enrollment.

The report is available [here](#).

Salary Compensation Report

Illinois School Code requires the annual reporting and posting of administrator and teacher salaries. School districts also are required to report administrator and teacher salaries and benefits to the Illinois State Board of Education (ISBE).

In accordance with Public Act 97-0256, this information must be reported to the ISBE each year no later than October 1, complementing other financial and reporting deadlines and allowing for the reporting of actual salary and benefit information from the prior school year. Therefore, the salary and benefit data that must be reported to the ISBE by October 1, 2022 reflects the actual base salaries and benefits provided to all licensed or certificated staff for the period of July 1, 2021 through June 30, 2022.

The District 211 [Salary Compensation Report](#) will be sent to ISBE and posted online.

2022 Summer School Enrollment and Cost Analysis

Each summer, District 211 provides extraordinary opportunities, innovative teaching and exceptional learning experiences during two semesters of summer school. Summer School 2022 began Monday, June 6, 2022 and marked our return to a traditional summer school model for both academics and athletics. The first semester ended June 28, 2022, followed immediately by the second semester starting June 29, 2022 and ending July 21, 2022. Total summer school academic enrollment was 3,854.

The cost analysis includes expenditures for facilitating summer school at five school buildings during both semesters of Summer School 2022. Two buildings, Conant High School and North Campus, did not host Summer School academic classes.

The full report can be found [here](#).

Resolution Authorizing of the 2021 Tax Abatement and Waiving Loss and Cost Factor

At its March 17, 2022 meeting, the Board approved a resolution to abate the 2021 tax levy by \$3 million in the Operations and Maintenance (O&M) Fund. The resolution called for waiver of the loss and cost factor in the O&M Fund.

The loss and cost factor is added by the County to the District's requested levy amount to offset the anticipated unpaid taxes due from delinquencies and foreclosures. This loss and cost factor equates to 3% of the District's operating levies. This helps ensure the District will collect sufficient property taxes to fund operations. However, total levy - including the addition of the loss and cost factor - is limited by the Property Tax Extension Limitation Law (PTELL). Historically, the District has filed a levy at our estimate of the PTELL limit, thus not allowing room for the addition of the 3% loss and cost factor. In years where our estimate of PTELL has been off due to higher-than-expected new property growth, the loss and cost factor provides a marginal correction for lost revenue.

The prior resolution waives the loss and cost factor in the O&M Fund; however, the County has notified us they would allocate 3% loss and cost to all other funds, offsetting the desired amount of abatement. To ensure the District's final 2021 levy calculation abates \$3 million, the loss and cost must be waived for all funds.

The Board approved a resolution abating a portion of the taxes levied for the 2021 tax year in the Operations and Maintenance Fund in an amount of \$3,000,000, including waiver the loss and cost factor for a final 2021 Operations and Maintenance Fund levy of \$30,962,000 and final total 2021 levy amount of \$242,015,000 as presented.

The resolution is available [here](#).

Resolution Authorizing the Adoption of the 2022-2023 Budget

Section 5/17-1 of Illinois School Code requires that each school district adopt an annual budget before the end of the first quarter of each fiscal year (September 30). The Board adopted a resolution establishing the fiscal year of the District to begin July 1, 2022, and end June 30, 2023, and adopted the budget as presented for fiscal year 2022-2023.

More information on the budget is [here](#).

2023 Tax Levy Introduction

The Board received the tax levy, as well as the 2022 calendar.

For the 2022-2023 school year, property taxes will comprise approximately 83% of the District's total revenue. As the largest source of revenue for the District, understanding and approving the levy process is critical to the financial stability of the District to

provide for sustained quality instructional programming for students while providing a means for achieving the District's strategic priorities without issuance of debt.

The tax levy will serve as the primary funding source to sustain educational programs for students, support District operations and complete necessary capital improvement projects across the District. Each year, taxing districts determine the amount of revenue necessary through property taxes for the following year's budget. The amount of taxes requested by each taxing body is called a tax levy.

Each year, the tax levy must be filed with the Cook County Clerk who determines the tax rate necessary to assess property taxes in order to generate the amount of the levy filed by each taxing body. All Cook County taxing districts operate under the Property Tax Extension Limitation Law (PTELL) commonly referred to as the "Tax Cap." The Tax Cap limits the rate at which a taxing body may increase its levy from the prior year's levy amount. The limitation at which this portion of the total levy may increase is established by the change in the Consumer Price Index for Urban Consumers (CPI-U) from the previous calendar year.

The Tax Cap does not establish a limit or cap on the amount by which an individual property owner's tax obligation may change. Taxing districts may receive additional taxes in proportion to the value of new property construction, the value of property annexed, and the Tax Increment Finance (TIF) increment in the year that the TIF expires (new property growth). Additional tax revenues from new property growth are not subject to the Tax Cap the first year they are taxed. A school district may also levy for debt repayment as calculated and approved at the time of bond issuance. The District is operating debt-free and will not file for a 2022 debt service levy.

The 2021 CPI-U rate was 7%. Under PTELL, a taxing body levy is capped to an increase of the lesser of the rate of CPI-U for the prior year or 5%. For the 2022 levy, a PTELL limitation of 5% will be used in conjunction with the increase in new property as the limiting amount for the upcoming 2022 levy extension since the rate of CPI-U exceeded 5%. Therefore, the combined levy increase for all funds for the 2022 levy may not exceed 5% plus any new property growth over the prior year's levy amount.

New property growth for the 2022 levy will be primarily generated by new property development within the District's boundaries. The District has averaged new property growth from new property development in the amount of 0.3% over the past five years. It is anticipated that for the 2022 levy, the District will be eligible to receive new property growth of 0.3% from new property development within District boundaries. If the District does not levy for new property development in the year in which the new property is added to the tax rolls, the District is not eligible to capture this added growth of revenue at any point in the future.

For the upcoming levy cycle, the 2022 levy will be receipted by the District in calendar year 2023 that will span two budget years. The first installment of tax revenue will be receipted in spring 2023 and will be recorded as revenue in the 2022-2023 budget year. The second installment will be receipted in fall 2023 and recorded as revenue in the 2023-2024 budget year.

The District does not collect the full amount of property taxes levied. The amount of actual property taxes collected is reduced by property tax refunds issued by Cook County. These refunds may be issued for a number of reasons including successful property tax appeals and tax objection complaints, certificates of error, refunds, non-sufficient fund payments and other miscellaneous categories determined by Cook County. The majority of refunds are attributed to successful property tax appeals, tax objection complaints and certificates of error. In a typical year, the District averages property tax collections of 99.3% of the amount levied in the first year of collections.

It is difficult to predict the impact a taxing body's levy will have on an individual tax bill. There are several components that determine how property taxes are calculated in Cook County: 1. the individual property value as determined by the Cook County Assessor's office; 2. an equalization factor that is generated by the Illinois Department of Revenue to bring property values in Cook County in line with those across the remainder of the State; 3. the Equalized Assessed Valuation (EAV), or sum of all equalized assessed property values within the taxing district's boundaries; 4. the actual levy amount filed by each taxing district; 5. the amount of the recapture levy filed for each taxing district; and 6. exemptions. Of these multiple components impacting each individual's property tax bill, only the levy amount is controlled by each taxing body.

District 211 has consistently provided a public hearing about the levy, regardless of the recommended levy amount. The final levy amount must be adopted and filed with the Cook County Clerk before the last Tuesday in December. For 2022, the levy must be filed by December 27. Cook County Taxing bodies may file an abatement of their levy through March 2023; however, an abatement must be filed within 60 days of the original levy filing to authorize the lookback provision of the new levy recapture law.

At the Board of Education meeting on October 20, 2022, additional 2022 levy information will be presented for discussion and consideration. The Board of Education will be presented with a proposed levy amount at its November 10, 2022 meeting.

More details and the levy calendar are available [here](#).

Public Address System Proposal at James B. Conant High School

Several components of the District's public address (PA) systems are original to our schools and in need of updating. The PA systems are used to communicate on a daily basis and are a critical component of our safety and security plans within our schools.

Upgrades will provide integration of a communication system that links office and classroom locations with additional safety features, including the following: Visual strobe light indicators in hard-to-hear locations, higher-output amplifiers to improve reliability and functionality of sound delivery to locations furthest from the head end unit, 2-way call buttons to allow communication both to and from the office while allowing priority to emergency button signals, text to speech options, and more. The system would be designed independent of other District systems to ensure it has standalone capabilities in the event of an emergency. Conant currently has a Rauland system, making installation simpler and less costly than schools that remain on older technology.

The board approved Sound Incorporated to perform the upgrade of the Public Address system at James B. Conant High School at a cost not to exceed \$166,986. Funds are allocated in the 2022-2023 Operations and Maintenance Fund Budget. Assuming lead times remain as anticipated, project commencement is expected in December 2022.

Life, Accidental Death and Dismemberment and Long-Term Disability Insurance Renewal

District 211 provides life insurance and long-term disability (LTD) insurance for eligible employees, which includes all full-time employees and 0.5 FTE or more licensed staff members. The District's current life and LTD insurance is provided through Standard. The life insurance two-year term expires January 1, 2023 and the LTD one-year term expires January 1, 2023. In anticipation of the contractual end date, the District has worked with its insurance consultant, Hub International, to seek proposals for its life and LTD insurance renewal.

The Board approved a three-year contract with Standard, effective January 1, 2023, for life insurance at a rate of \$0.11 per \$1,000 of coverage for active members and \$1.25 per \$1,000 of coverage for retirees; accidental death and dismemberment insurance at a rate of \$0.018 per \$1,000 of coverage; and long-term disability insurance at a rate of \$0.072 per \$100 of coverage as presented. In addition to coverage, Standard offers a Student Accommodation Service program that provides free consultation to research and implement adaptive equipment and modifications to the learning environment to enable students with disabilities to participate fully. Through this program, the District has access to additional discounts on adaptive equipment products and services.

More information is [here](#).

Resolution Approving Teachers' Retirement System Supplemental Savings Plan Employer Participation Agreement

Illinois law requires all Teachers' Retirement System (TRS) employers to participate in the TRS Supplemental Savings Plan (SSP). The TRS SSP is a defined contribution benefit (tax-sheltered 457(b) plan) presently available on an optional basis to virtually all active TRS members. Eligible members may not enroll in the SSP until the District has adopted by resolution TRS's form of Employer Participation Agreement (EPA) and filed the EPA with TRS. TRS set a deadline of September 30, 2022 to adopt the EPA.

The Board adopted the resolution approving the Teachers' Retirement System Supplemental Savings Plan Employer Participation Agreement.

More information, including the full text of the resolution, is [here](#).

2022-2023 Security and Camera Upgrades

At the July 21, 2022, Board of Education meeting, a detailed report was presented to the Board regarding school safety. Federal and state law enforcement extensively research school safety and how to avert school violence. The Secret Service in particular has released multiple reports that identified key findings and implications for schools. These findings support many of our current practices and procedures. It is essential to look at school safety within a comprehensive and balanced context. Safety planning in public spaces and schools must address four key tenets: Prevention, Assessment, Intervention and Management. This model has guided District 211's planning and practices and serves as the guidepost for short- and long-term planning.

The Board reviewed recommended upgrades to safety equipment – including camera upgrades and expansion, public address systems, perimeter security and facility access measures and security and supervision staffing – and reviewed the budget.

The Board subsequently authorized \$834,145 to be allocated toward safety and security enhancements across District facilities for the 2022-2023 fiscal year. Funds are included in the 2022-2023 tentative budget that was presented to the Board of Education.

More information is available [here](#).

Board Member Expenses

The Board approved the Pre-Approval Form for Future Expense Reimbursement for Anna Klimkowicz and Steven Rosenblum to attend the North Cook Division Dinner Meeting on October 26, 2022.

Next Board of Education Meeting

The next scheduled regular Board of Education meeting will be held Thursday, October 20, 2022, with closed session beginning at 6:30 p.m. and open session beginning at 7:30 p.m. in the Anne Koller Board Meeting Room at the G.A. McElroy Administration Center.

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