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Board of Education Meeting Recap

The Township High School District 211 Board of Education met on Thursday, September 23, 2021, in the Ann Koller Board of Education Meeting Room at the G.A. McElroy Administration Center. The following is a recap of items that were acted upon at the meeting.

Recognitions

Palatine High School Art teacher **Nicholas Hostert** was recognized by the Board of Education after he was named a 2021 Illinois Art Education Association Distinguished Member Award recipient. You can read more about this announcement [here](#).

James B. Conant High School Art Department Chair **Erin Garrity-Duffey** was recognized by the Board of Education after she was named the Illinois Art Education Association's 2021 Administrator of the Year. You can read more about this announcement [here](#).

William Fremd High School Applied Technology Teacher **Michael Karasch** was recognized by the Board of Education after he was named both a Project Lead the Way Outstanding Teacher of the Year and the 2021-2022 National Engineering Teacher of the Year. You can read more about this announcement [here](#).

Approval of Minutes

The Board of Education approved the minutes from regular meeting on [August 19, 2021](#).

Report on New Professional Staff.

The Board of Education received a report on professional staff new to District 211 for the 2021-2022 school year. There were 46 new professional staff hired this year; 29 full-time and 17 part-time. The new staff includes 27 women and 19 men, with 26 holding Baccalaureate degrees and 20 holding master's degrees. Thirty-one of the 46 new staff members are beginners. Overall, the 46 new staff members average 1.26 years of experience. Of the new staff members, 15 had previous teaching experience with an average of 3.87 years of experience. Below is a listing of new staff by school:

New Staff by School

Palatine High School – 13
William Fremd High School – 6
James B. Conant High School – 14
Schaumburg High School – 6
Hoffman Estates High School – 4
District 211 North Campus – 2
Higgins Education Center – 1

The total licensed staff for the 2021-2022 school year numbers 999 with 951 fulltime positions, 29 part-time positions, and 19 reduced-load faculty. Of the 999 staff, 831 are teachers, 108 are social workers/psychologists/speech pathologists/counselors/nurses, 10 are media/technology and 50 are administrators. You can read more about this report [here](#).

Sixth-Day Enrollment

The official enrollment on the sixth day (August 19) of the 2021-2022 school year was 11,766 at the five high schools. Enrollment including District 211 North Campus, Higgins Education Center, and off-campus special education placement was 12,028.

Below is a breakdown of each school's enrollment on the sixth day of classes this year:

Sixth-Day Enrollment Figures

Palatine High School – 2,612
William Fremd High School – 2,622
James B. Conant High School – 2,386
Schaumburg High School – 2,181
Hoffman Estates High School – 1,965
Higgins Education Center – 106
District 211 North Campus – 32
NSSEO Kirk – 71
Hersey – 1
Private Facilities – 52
Ombudsman* - 2*

**-accounted for in individual high school enrollments*

More information about the Sixth-Day Enrollment Report is available [here](#).

Class Size Committee Report

The Board of Education received the [Class Size Committee Report](#).

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). This information includes name, position, salary, full-time equivalency, vacation days, sick days, personal days, bonuses, annuities, retirement enhancements, and other benefits. Salary information reported includes all payments for duties performed during the school year.

In accordance with Public Act 97-0256, this information must be reported to ISBE by October 1 each year, complementing other financial deadlines and allowing for the reporting of actual salary and benefit information from the prior school year. The salary and benefit data that must be reported to the ISBE reflects the actual salary and benefits provided to all certificated staff for the period of July 1, 2020, through June 30, 2021.

The District 211 [Salary Compensation Report](#) will be sent to ISBE and posted on the District website by October 1, 2021.

2021 Summer School Enrollment Cost Analysis

The Board received an update on Summer School 2021. District 211 provided learning opportunities for 12,895 students. After implementing a fully remote summer school during 2020, we returned to full in-person instruction during the summer of 2021. The return to in-person instruction represented the first time that we have hosted all students in-person since March 2020.

Summer School 2021 operated at a net cost of \$2,508,958.83 to District 211. It should be noted that The Board of Education voted to reduce fees for Summer School 2021 at the January 21, 2021, meeting. Fees for academic courses were reduced from \$140 to \$50; fees for Project Excel, Invitational Courses and Special Education courses were reduced from \$30 to \$0; fees for activity and athletic camps were reduced from \$75 to \$25; and fees for transportation were reduced from \$35 to \$10.

Additional information about Summer School 2021 is available [here](#).

Downtown Palatine Tax Increment Financing Extension

The Downtown Palatine TIF District in Palatine was created in 1999 with a baseline EAV of \$23.5 million from the initial properties located within the TIF boundaries. Since its inception, the TIF has provided for the redevelopment of the area including addition of 975 residential units, 93,000 square feet of commercial/restaurant space and 120,000 square feet of professional office space. The TIF is scheduled to expire in 2022. When a TIF expires, the Property Tax Extension Limitation Law (PTELL) law will recognize the TIF's increment as available new property that can be added to the tax levy without consideration of the Consumer Price Index for All Urban Consumers (CPI-U) limitation. Based on the most recent tax assessment information for 2021, the Downtown Palatine TIF had a tax increment EAV of \$99.8 million. Based on the current tax rate, the accessible new property from this TIF would generate approximately \$2 million of additional revenue to District 211 in the form of new property growth. The additional TIF revenue of \$2 million would be added to the District's baseline levy amount under the PTELL each year thereafter.

If the TIF extension were successful, the first surplus payment of an estimated \$2.2 million would be made to the District in FY25. The District will be presenting updated financial projection information at a future meeting which will include scenarios for the TIF extension. In review of the proposed TIF extension, the loss of approximately \$4 million in property tax revenue in years one and two of the extension period would not adversely impact the District's ability to prioritize the District's academic and operational priorities.

More information about the Downtown Palatine TIF Extension is available [here](#).

Resolution Authorizing the Adoption of the 2021-2022 Budget

Section 5/17-1 of the School Code of Illinois requires that each school district adopt an annual budget before the end of the first quarter of each fiscal year (September 30).

The Board of Education adopted a resolution establishing the fiscal year of District to begin July 1, 2021, and end June 30, 2022. They additionally adopted the budget for the fiscal year 2021-2022.

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

Board Policy Revisions

As part of its ongoing Policy Manual review, the Board of Education reviews proposed policy revisions, proposed policy deletions, and proposed new policies from the Administrative Board Policy Group. The Group is comprised of Board

President **Anna Klimkowicz**, Board member **Mark Cramer**, Assistant Superintendent for Curriculum **Joshua Schumacher**, Director of Administrative Services **Matthew Hildebrand**, and Chief Operating Officer **Lauren Hummel**.

The Board approved revisions to Board Policies: [Board Officers](#) and [School Board Elections](#). Both policies were previously reviewed at the August 19, 2021, meeting.

2021 Tax Levy Introduction

The Board of Education received the tax levy information, as well as the 2021 Tax Levy Calendar.

For the 2021-2022 school year, property taxes will comprise approximately 85% 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.

For the upcoming levy cycle, the 2021 levy will be receipted by the District in calendar year 2022 that will span two budget years. The first installment of tax revenue will be receipted in the spring of the current 2021-2022 budget year (recorded as early taxes in the budget) and the second installment will be receipted in the fall of the following 2022-2023 budget year (recorded as current taxes in the budget). Because taxing districts do not file their 2021 levy until December 2021, Cook County taxes property owners at 55% of the 2020 levy amount on their first installment tax bills in approximately February 2022. Second installment tax bills in fall 2022 are then adjusted to reflect the actual 2021 levy amount filed by each taxing body. Therefore, the 2021 levy amount will impact the 2022-2023 annual budget.

It is difficult to predict the impact that a taxing body's levy will have on an individual property tax bill. There are several key components that determine how property taxes are calculated in Cook County:

1. the individual property value as determined by the County Assessor's office;
2. an equalization factor that is generated by the Illinois Department of Revenue to bring values in Cook County in line with those across the remainder of the state;
3. the Equalized Assessed Value (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; and
5. exemptions

Of these multiple components impacting each individual's property tax bill, only the levy amount is controlled by each taxing body. All other factors contributing to an individual's property tax bill are reflective of property assessments for individual properties and the collective amount for the area and equalization factor established for Cook County. As these values change, individual property tax bills are impacted and often produce disproportionate increases that are not reflective of the limited increase that a taxing body may levy. If all factors were to remain constant, tax bills would only increase at the weighted average rate that taxing bodies increase their levy amounts.

Despite varying levels of change in property owners' tax obligations, the District will continue to be limited to an aggregate extension that does not exceed the sum of 1.4% CPI-U plus new property growth.

Since the implementation of the Tax Cap in 1994, District 211 has levied based upon considerations of the financial need of instructional programs and operational costs in order to generate sufficient revenue to meet operating costs and support instructional programming.

PTELL limits the increase of the aggregate extension to 5% or the percentage of increase in the Consumer Price Index for the previous year, whichever is lower. The CPI-U for 2019 was 1.4%, so the following restrictions will be in place for the 2021 levy:

- 1.4% + new property growth limit on the 2021 tax extension over the 2020 amount;
- The prior year equalized assessed valuation (EAV); and
- No levy for non-capped funds.

At the next Board of Education meeting on October 21, 2021, additional 2021 levy information will be presented for discussion and consideration. The Board of Education will be presented with a proposed levy amount at its November 11,

2021, meeting. Several important factors will be reviewed to substantiate a recommendation for the District's aggregate tax levy extension amount – including operational costs to support instructional programs, five-year financial projections, financial trends of consistent real estate tax refunds, considerations for the potential of legislative impact, and financial planning considerations to remain free of bonded debt.

Additional tax levy information, including the 2021 Tax Levy Calendar is available [here](#).

Community Engagement Discussion

The Board discussed creating community engagement meetings.

Board Member Expenses

The Board approved the Pre-Approval Form for Future Expense Reimbursement for **Anna Klimkowitz** to attend the North Cook Division Fall Dinner Meeting on September 22, 2021, and the North Cook Division Spring Dinner Meeting, in March 2022.

Next Board of Education Meeting

The next scheduled regular Board of Education meeting will be held on Thursday, October 21, 2021, 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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