

**RESOLUTION REGARDING THE ESTIMATED AMOUNTS NECESSARY
TO BE LEVIED FOR TAX YEAR 2025**

WHEREAS, the Truth in Taxation Act requires that all taxing districts in the State of Illinois determine the estimated amount of taxes necessary to be levied for the year not less than twenty (20) days prior to the official adoption of the aggregate levy of the district; and

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of election costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended upon the levy of the preceding year, public notice shall be given and a public hearing shall be held on the District's intent to adopt a tax levy in an amount that is more than 105% of the extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes extended for tax year 2024, excluding debt service, was \$27,304,202.66; and

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be levied for the year 2025 is \$28,095,000.00, as follows:

Education	\$ 23,527,000.00
Operations & Maintenance	\$ 2,200,000.00
Transportation	\$ 1,100,000.00
Working Cash	\$ 1,000.00
I.M.R.F.	\$ 65,000.00
Social Security	\$ 372,000.00
Fire Prevention & Safety	\$ 210,000.00
Liability Insurance	\$ 100,000.00
Special Education	\$ 520,000.00
Lease/Rent	\$ 0.00

; and

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

WHEREAS, the aggregate amount of property taxes extended for debt service for 2024 was \$1,485,012.14 and it is hereby determined that the estimated amount of taxes necessary to be levied for debt service for the year 2025 is \$1,418,350.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2025 is \$28,095,000.00

Section 2: The aggregate amount of taxes estimated to be levied for the year 2025 does not exceed 105% of the taxes extended by the District in the year 2024.

Section 3: The aggregate amount of taxes estimated to be levied for the year 2025 for debt service does not exceed 105% of the taxes extended for debt service for the year 2024.

Section 4: Public hearing on this estimated tax levy for the year 2025 is hereby scheduled for Thursday, December 4, 2025, at 7:00 p.m. and notice of said public hearing shall be given in the manner provided by law.

Section 5: The attached Notice shall be published in an English-language newspaper of general circulation published in the District, or published in the county and having circulation in the District if there is no such newspaper published in the District, in the manner provided by law, and shall be in substantially the form attached hereto as Exhibit A;

Section 6: This Resolution shall be in full force and effect forthwith upon and after its adoption.

ADOPTED this 6th day of November, 2025.

BOARD OF EDUCATION OF
LINCOLNWOOD SCHOOL DISTRICT NO. 74,
COOK COUNTY, ILLINOIS

President, Board of Education

Secretary, Board of Education

EXHIBIT A

**Notice of Proposed Property Tax Increase
To be Published**

**Notice of Proposed Property Tax Increase for
Lincolnwood School District No. 74**

- I. A public hearing to approve a proposed property tax levy increase for Lincolnwood School District No. 74 for 2025 will be held on Thursday, December 4, 2025, at 7:00 p.m. at Village of Lincolnwood Council Chambers, 6900 N. Lincoln Avenue, Lincolnwood, Illinois 60712.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. David Russo, Superintendent, 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, telephone number 847-675-8234.

- II. The corporate and special purpose property taxes extended or abated for 2024 were \$27,304,202.66.

The proposed corporate and special purpose property taxes to be levied for 2025 are \$28,095,000. This represents a 2.90% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2024 were \$1,485,012.14.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are \$1,418,350.00. This represents a 4.49% decrease from the previous year.

- IV. The total property taxes extended or abated for 2024 were \$28,789,214.80.

The estimated total property taxes to be levied for 2025 are \$29,513,350.00. This represents a 2.52% increase over the previous year.

Please note: This Notice must appear not more than 14 days nor less than 7 days prior to the date of the public hearing. The Notice shall be no less than 1/8 page in size. The smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The Notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

CERTIFICATION OF MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (the “*Board*”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 6th day of November, 2025, insofar as the same relates to a:

Resolution Regarding the Estimated Amounts
Necessary to be Levied for Tax Year 2025.


I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board on a day other than a Saturday, Sunday or legal holiday in the State of Illinois and at least 48 hours in advance of the holding of said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit 1*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 6th day of November, 2025.

Secretary, Board of Education

EXHIBIT 1

**Open Meetings Act Notice of Board of Education Meeting
Posted In Advance of Meeting**

	<p>LINCOLNWOOD SCHOOL DISTRICT 74 BOARD OF EDUCATION Regular Meeting AGENDA Thursday, November 6, 2025 at <u>7:30 PM</u></p>	<p>BOARD OF EDUCATION Peter D. Theodore, President Myra A. Foutris, Vice President John P. Vranas, Secretary Ted Kwon Jay Oleniczak Elissa B. Rosenberg Mihra Seta</p> <p>ADMINISTRATION Dr. David L. Russo, Superintendent of Schools Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum & Instruction Courtney L. Whited, Business Manager/CSBO</p>
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***Agenda of the Regular Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, to be held in the Lincolnwood Village Hall - Gerald C. Turry Village Board Room
6900 North Lincoln Avenue
Lincolnwood, Illinois 60712,
on Thursday, November 6, 2025.***

Bill Reviewers for the Month: Elissa B. Rosenberg and Myra A. Foutris

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE - (7:30 p.m.)

- ☐ Myra A. Foutris
- ☐ Ted Kwon
- ☐ Jay Oleniczak
- ☐ Elissa B. Rosenberg
- ☐ Mihra Seta
- ☐ Peter D. Theodore
- ☐ John P. Vranas

ADMINISTRATIVE TEAM MEMBERS

- | | |
|--|---|
| <input type="checkbox"/> Dr. David. L. Russo | <input type="checkbox"/> Dr. Dominick M. Lupo |
| <input type="checkbox"/> Courtney Whited | <input type="checkbox"/> Mark Atkinson |
| <input type="checkbox"/> Aliaa Ibrahim | <input type="checkbox"/> Joseph Segreti |
| <input type="checkbox"/> Jennifer Ruttkay | <input type="checkbox"/> Dr. Chris Harmon |
| <input type="checkbox"/> Jordan Stephen | <input type="checkbox"/> Jackie McGoey |
| <input type="checkbox"/> Renee Tolnai | <input type="checkbox"/> Erin Curry |

2. DISTRICT RECOGNITION

- a. Honoring Lincolnwood School District 74 Retiree
 - I. Celeste (CC) Pahos - Todd Hall Paraprofessional
- b. Lincoln Hall 2026 Spring Musical Announcement
- c. ***Curricular Highlight*** - Rutledge Hall third grade students and their teachers will share highlights from their interdisciplinary dinosaur unit, where reading, science, and hands-on learning come together. From exploring Dinosaurs Before Dark to racing “dinosaurs” and studying fossils, students have brought curiosity and discovery to life. Join us as they showcase their learning and excitement about this engaging study.

3. AUDIENCE TO VISITORS

4. UNFINISHED BUSINESS
5. NEW BUSINESS
6. COMMUNICATION FROM BOARD MEMBERS
 - a. NTDSE/District 807: **John P. Vranas/Elissa B. Rosenberg**
 - b. IASB (Illinois Association of School Boards): **Ted Kwon/Jay Oleniczak**
 - c. Finance Committee: **Jay Oleniczak/Mihra Seta**
 - d. Facilities Committee: **John P. Vranas/Myra A. Foutris**
 - e. Policy Committee: **Myra A. Foutris/Ted Kwon**
 - f. President's Report: **Peter D. Theodore**
 - I. INFORMATION/DISCUSSION: Important District Dates
7. COMMUNICATION TO THE BOARD OF EDUCATION
 - a. LTA (Lincolnwood Teacher Association): **Travis DuPriest/Kevin Conley (Co-Presidents)**
 - b. LSSU (Lincolnwood Support Staff Union): **Tommy Bujnowski (President)**
 - c. PALS (People Active with Lincolnwood Schools): **Abby Jones (President)**
8. ADMINISTRATIVE REPORTS
 - a. Superintendent's Report: **Dr. David L. Russo**
 - I. INFORMATION/DISCUSSION: Official School Board Members Appreciation Day - November 15, 2025
 - II. INFORMATION/DISCUSSION: District Updates
 - b. Curriculum and Instruction, Assistant Superintendent's Report: **Dr. Dominick M. Lupo**
 - I. INFORMATION/DISCUSSION: Assessment Report: NWEA/MAP Data and Illinois Report Card Update
 - c. Business and Operations, Business Manager/CSBO: **Courtney Whited**
 - I. INFORMATION/DISCUSSION: Finance Report - **AUGUST 2025**
 - II. INFORMATION/DISCUSSION/ACTION: Approval of the 2025 Estimated Annual Property Tax Levy Resolution & Public Notice
Rationale: The Lincolnwood School District 74 Board of Education approves the estimated annual Property Tax Levy Resolution & Public Notice

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve the 2025 Estimated Annual Property Tax Levy Resolution & Public Notice, as presented and as supported by the Finance Committee.

Motion by member: _____ Seconded by: _____

- III. INFORMATION/ACTION: Bills Payable in the Amount of \$1,273,104.56
Bills reviewed this month by: Elissa B. Rosenberg and Myra A. Foutris
Rationale: The Board of Education routinely reviews and approves invoices and bills.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of \$1,273,104.56.

Motion by member: _____ Seconded by: _____

9. AUDIENCE TO VISITORS

10. **RECESS INTO CLOSED SESSION**

I move that the Lincolnwood School District 74 Board of Education recess into Closed Session for the purposes of: **5 ILCS 120/2(c)(1), amended by P.A. 101-459 - Personnel and 5 ILCS 120/2(c)(6) - the setting of a price for sale or lease of property owned by the District.**

Motion by member: _____ Seconded by: _____

11. **RETURN TO OPEN SESSION/ROLL CALL**

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education reconvene to open session.

Motion by member: _____ Seconded by: _____

ROLL CALL

___ Myra A. Foutris
___ Ted Kwon
___ Jay Oleniczak
___ Elissa B. Rosenberg
___ Mihra Seta
___ Peter D. Theodore
___ John P. Vranas

12. **INFORMATION/ACTION: CONSENT AGENDA**

(Any member of the Board wishing to vote separately on a Consent Agenda item should request removal of that item from the Consent Agenda.)

a. **APPROVAL OF MINUTES**

- I. Regular Board Meeting Minutes - **SEPTEMBER 30, 2025**
- II. Regular Board Meeting - Closed Session Minutes - **SEPTEMBER 30, 2025**

b. **EMPLOYMENT MATTERS**

- I. **Personnel Report**
- II. New Employment
 1. **Michael Yim**, Paraprofessional, Rutledge Hall, effective October 6, 2025, \$17.83/hr
 2. **Tara Khezeran**, Part-Time Kitchen Staff, Lincoln Hall, effective October 9, 2025, \$15.61/hr
 3. **Mary Pellicano**, Paraprofessional, Rutledge Hall, effective October 14, 2025, \$17.92/hr
 4. **Steven Tracy**, Building & Grounds Engineer, Rutledge Hall, effective October 27, 2025, \$32.53/hr
- III. Retirement
 1. **Celeste Pahos**, Paraprofessional, Todd Hall, effective October 31, 2025
- IV. FMLA Leave Request
 1. **Mauvette Johnson**, one to one nurse/Instructional Assistant, Rutledge Hall, effective September 29, 2025
- V. Leave Request
 1. **Nicole Lorusso**, Paraprofessional, Lincoln Hall, effective January 5, 2026 with a return date of April 27, 2026

c. **Upcoming Staff Development Opportunities**

The Lincolnwood School District 74 Board of Education approves all overnight conferences.

- I. **Amy Cattapan**, 6th Grade Language Arts/Reading, National Council of Teachers of English (NCTE)

Convention, Denver, CO., November 20-23, 2025

II. **Hillary Schroer**, Rutledge Hall Music Teacher, Illinois Music Educators Conference (IMEC), Peoria, IL, January 29-31, 2026

d. Annual BAS Renewal with Everest

The Facilities Committee concurs with the Administration's recommendation to the Board of Education to accept this Agreement from Everest Energy and Control Technologies, LLC to continue Annual BAS Maintenance and Support in the amount of \$9,464 from January 1, 2026 through December 31, 2026.

e. Pitney Bowes Postage Meter Lease Renewal

The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve this Agreement from Pitney Bowes for postage meter leasing in the amount of \$9,625.80 for 60 months beginning January 7, 2026.

f. Fiscal Years 2026 - 2030 Annual Audit Services

The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve this Letter of Engagement from Lauterbach & Amen, LLP for annual audit services averaging \$33,550 per year for five (5) fiscal years from 2026 through 2030.

g. Fiscal Years 2026 - 2030 Annual Actuarial Report Services

The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve the Letter of Engagement from Lauterbach & Amen, LLP for annual actuarial services at cost totaling \$17,890 for five (5) fiscal years from 2026 through 2030.

h. PSACG Waiver Request- FY26 Facilities Rental Fees

The Finance Committee concurs with the Administration's recommendation to the Board of Education to maintain Class IV facility rental fee rates during fiscal year 2025-26 for West Loop Soccer Club doing business as Paris Saint-Germain Academy Chicago (PSGAC).

Rationale: As part of the Regular meeting, the Board of Education routinely approves minutes, personnel items, Board policies, and routine business matters.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approves those items on the Consent Agenda as appear above.

Motion by member: _____ Seconded by: _____

13. INFORMATION/DISCUSSION/ACTION: Children's Care & Development Center, Inc. Lease Extension

Rationale: The Lincolnwood School District 74 Board of Education sets the price for sale or lease of property owned by the District.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve the lease extension with Children's Care & Development Center, Inc. from July 1, 2026 through May 31, 2027 at a total rental payment of \$94,215 or \$8,565 per month.

Motion by member: _____ Seconded by: _____

14. INFORMATION/DISCUSSION/ACTION: Ballot Referendum Language — Resolution providing for and requiring the submission of the proposition of issuing \$12,100,000 School Building Bonds to the voters of the District at the general primary election to be held on the 17th day of March 2026.

Rationale: The Lincolnwood School District 74 Board of Education approves the Election Resolution.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approves a Resolution (with Option A language or Option B language) providing for and requiring the submission of the proposition of issuing \$12,100,000 School Building Bonds to the voters of the District at the general primary election to be held on the 17th day of March 2026.

Motion by member: _____ Seconded by: _____

15. ADJOURNMENT

Recommended Motion: I move to adjourn the Regular meeting of the Lincolnwood School District 74 Board of Education.

Motion by member: _____ Seconded by: _____

Dr. David L. Russo, Superintendent of Schools

Lincolnwood School District 74 is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of this meeting or facility, are requested to contact the District Office at 847-675-8234 promptly to allow Lincolnwood School District 74 to make reasonable accommodations for those persons.