



MINOOKA COMMUNITY HIGH SCHOOL DISTRICT #111
MINOOKA HEARING
WEDNESDAY, DECEMBER 16, 2020, 6:00 PM

The Minooka Hearing will be held at the
Campus by Teleconference
26655 West Eames Street
Channahon, Illinois 60410

Attendance - As required by Governor Pritzker's Executive Order dated November 13, 2020, in-person attendance of more than ten (10) people at a meeting is not feasible at this time due to public health concerns. Therefore, and in accordance with section 105 ILCS 120/7(e) of the Illinois Open Meeting Act, the Board of Education will conduct this meeting remotely. Members of the public are welcome to view the meeting via YouTube, [click here](#).

Public Comments - Members of the public that wish to make a public comment can do so either by email or via zoom:

Via Email: Send to Colleen Ward (cward@mchs.net) with public comment (the subject line must read "For Public Comment") by 3:00 PM on December 16, 2020. Public comments submitted via email will be placed in next month's board packet.

Via Zoom: Contact Colleen Ward at cward@mchs.net with request (the subject line must read "For Public Comment List") or 815/521-4311 by 3:00 p.m. on December 16, 2020, to request to be placed on the Public Comment List with name, address, phone number, and email address. Members of the public on the list will be able to make their comments via zoom during the public comments section of the meeting, in order of receipt of request for the sign up list.

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Public Comments**
4. **Discussion** - Presentation of Proposed Levy
5. **Adjourn**

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MINOOKA

COMMUNITY HIGH SCHOOL

District #111 mchs.net

*Mission: Strengthen **M**astery, **C**ollaboration, **H**igh Expectations, and **S**uccess for All Students.*

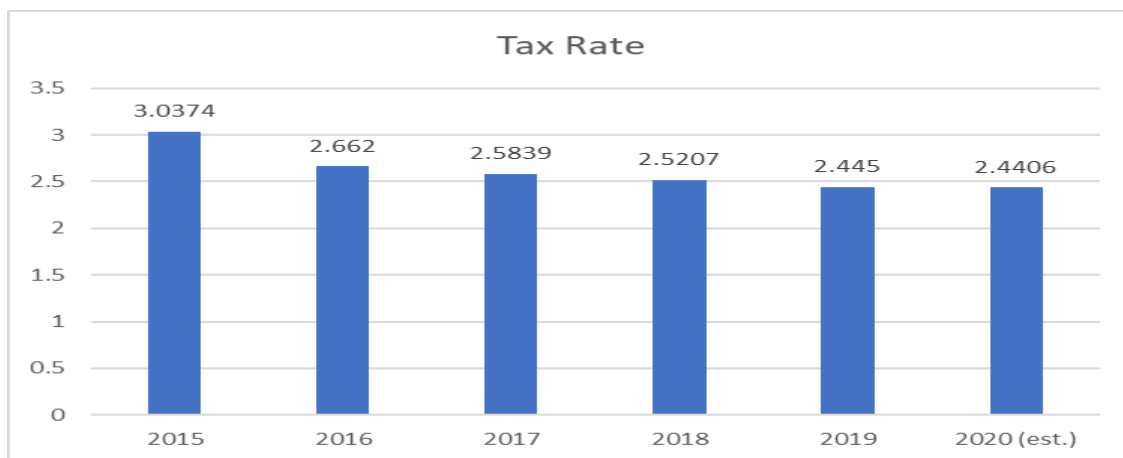
Date: December 16, 2020

To: Board of Education
Dr. Kenny Lee

Re: 2020 Levy

2019 Levy	2019 Extension	2020 Levy	% inc. '20 levy over '19 ext.
\$37,633,331	\$37,063,943	\$39,850,700	7.52%

	<u>2019 Extension</u>	<u>2020 Levy</u>
Educational Purposes	\$18,509,747.93	\$20,500,000
Operations & Maintenance Purposes	\$3,793,350.89	\$4,200,000
Transportation Purposes	\$1,820,776.21	\$2,010,000
Working Cash Purposes	\$758,992.38	\$850,000
Municipal Retirement Purposes	\$412,294.30	\$410,000
Social Security Purposes	\$514,378.16	\$510,000
Fire Prevention & Health Life Safety Purposes	\$758,992.38	\$850,000
Tort Immunity Purposes	\$1,195,366.25	\$1,175,000
Special Education Purposes	\$303,596.95	\$350,000
Leasing Purposes	\$508,787.93	\$510,000
Bond & Interest Purposes	<u>\$8,487,660.13</u>	<u>\$8,487,700</u>
Total	\$37,063,943.51	\$39,850,700



2020 TAX EXTENSION WORKSHEET

<u>Original Assumptions</u>	
Estimated % Change to Existing EAV for 2020	7.00%
Estimated New Property for 2020	\$50,000,000
Estimated Total EAV for 2020	\$1,674,243,700
Estimated Total EAV Change for 2020	10.29%

Legend	
District Assumptions & Data Entry	
Calculated Values	
Review Needed	

<u>Scenario Assumptions</u>	
Actual % Change to Existing EAV for 2020	0.00% <i>Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy</i>
Actual New Property for 2020	\$0 <i>Enter What If...? New Property Assumption or, Final Actual to Stress Test the Levy</i>
Actual Total EAV for 2020	\$1,517,984,766
Actual Total EAV Change for 2020	0.00%
Does This Levy Capture All Available Property Taxes Under These Assumptions?	
Amount Below Available Extension	(\$248,992) NO - Levy Increase Needed to Capture All Available Property Taxes

	Current Levy Amount	County Loss %	Total Levy with County Loss %	Scenario Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension	Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational	\$20,500,000	0.00%	\$20,500,000	1.3505	1.2200	\$18,519,414.15	\$18,519,414.15	1.2200	\$0.00	\$18,519,414.15	1.2200
Operations & Maintenance	\$4,200,000	0.00%	\$4,200,000	0.2767	0.2500	\$3,794,961.92	\$3,794,961.92	0.2500	\$0.00	\$3,794,961.92	0.2500
Transportation	\$2,010,000	0.00%	\$2,010,000	0.1324	0.1200	\$1,821,581.72	\$1,821,581.72	0.1200	\$0.00	\$1,821,581.72	0.1200
Working Cash	\$850,000	0.00%	\$850,000	0.0560	0.0500	\$758,992.38	\$758,992.38	0.0500	\$0.00	\$758,992.38	0.0500
Municipal Retirement	\$410,000	0.00%	\$410,000	0.0270	Levy	\$410,000.00	\$410,000.00	0.0270	\$0.00	\$410,000.00	0.0270
Social Security	\$510,000	0.00%	\$510,000	0.0336	Levy	\$510,000.00	\$510,000.00	0.0336	\$0.00	\$510,000.00	0.0336
Fire Prevention & Safety *	\$850,000	0.00%	\$850,000	0.0560	0.0500	\$758,992.38	\$758,992.38	0.0500	\$0.00	\$758,992.38	0.0500
Tort Immunity	\$1,175,000	0.00%	\$1,175,000	0.0774	Levy	\$1,175,000.00	\$1,175,000.00	0.0774	\$0.00	\$1,175,000.00	0.0774
Special Education	\$350,000	0.00%	\$350,000	0.0231	0.0200	\$303,596.95	\$303,596.95	0.0200	\$0.00	\$303,596.95	0.0200
Leasing	\$510,000	0.00%	\$510,000	0.0336	0.0500	\$758,992.38	\$510,000.00	0.0336	\$0.00	\$510,000.00	0.0336
	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	0.0000

Levy/Extension/Rate	\$31,365,000	\$31,365,000	2.0662	1.7600	\$28,811,531.88	\$28,562,539.50	1.8816	\$0.00	\$28,562,539.50	1.8816
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Bond & Interest Levy	\$8,485,700	Actual Bond & Interest Extension/Rate	\$8,485,700.00	0.5590	<i>Includes Loss % Added by County Clerk(s)</i>	0.5590
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Total Levy	\$39,850,700	Actual Total Extension/Rate	\$37,048,239	2.4406	2.4406
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CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION

(IN ACCORDANCE WITH CHAPTER 35 SECTIONS 200/18-55 THROUGH 200/18-101.65 ILLINOIS COMPILED STATUTES)

I, Mike Brozovich, the duly qualified and presiding officer of the Board of Education of Minooka Community High School District No. 111 Grundy, Kendall, and Will Counties, Illinois, do hereby certify that the levy resolution of Minooka Community High School District No. 111, a copy of which is attached hereto, was adopted in full compliance with the provisions of the "Truth in Taxation Law," 35 ILCS 200/18-55, et seq.

The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are applicable and have been met. Said public hearing was held on December 16, 2020.

In witness whereof, I have placed my official signature this 16th day of December, 2020.

Board President Signature

Attest: Board Secretary Signature

**NOTICE OF PROPOSED PROPERTY
TAX INCREASE FOR
MINOOKA COMMUNITY HIGH
SCHOOL DISTRICT 111**

- I. A public hearing to approve a proposed property tax levy increase for Minooka Community High School District 111 will be held on December 16, 2020 at 6:00 pm, virtually, please see the district website, www.mchs.net, for the link to the meeting. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Mr. John Troy, Assist. Supt. of Business & General Counsel, 26655 Eames St., Channahon, IL 60410, 815-521-4294.

- II. The corporate and special purpose property taxes extended or abated for 2019 were \$28,576,283.38 of the final aggregate levy as extended, plus the amount abated by the taxing district prior to extension. The proposed corporate and special purpose property taxes to be levied for 2020 are \$31,365,000. This represents a 9.76% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2019 were \$8,487,660.13. The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$8,486,000. This represents a 0.02% decrease over the previous year.

- IV. The total property taxes extended or abated for 2019 were \$37,063,943. The estimated total property taxes to be levied for 2020 are \$39,851,000. This represents a 7.52% increase over the previous year.

John Troy
Assistant Superintendent of
Business & General Counsel
Minooka Community High
School District 111

2020 LEVY CALCULATION PAGE

Original Assumptions

Actual Total EAV for 2019	\$1,517,984,766
Estimated Existing EAV % change for 2020	7.00%
Estimated Existing EAV Value for 2020	\$1,624,243,700
Estimated New Property for 2020	\$50,000,000
Estimated Total EAV for 2020	\$1,674,243,700 <i>Includes New Property</i>
Estimated Total EAV % change for 2020	10.29% <i>Includes New Property</i>

Legend	
District Assumptions & Data Entry	Yellow
Calculated Values	White
Review Needed	Pink

	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	\$18,509,747.93	1.22	\$20,425,773.14	\$20,425,773.14	\$20,500,000		\$20,500,000.00	YES
Operations & Maintenance	\$3,793,350.89	0.25	\$4,185,609.25	\$4,185,609.25	\$4,200,000		\$4,200,000.00	YES
Transportation	\$1,820,776.21	0.12	\$2,009,092.44	\$2,009,092.44	\$2,010,000		\$2,010,000.00	YES
Working Cash	\$758,992.38	0.05	\$837,121.85	\$837,121.85	\$850,000		\$850,000.00	YES
Municipal Retirement	\$412,294.30			Levy Amount \$ Required	\$410,000		\$410,000.00	
Social Security	\$514,378.16			Levy Amount \$ Required	\$510,000		\$510,000.00	
Fire Prevention & Safety *	\$758,992.38	0.05	\$837,121.85	\$837,121.85	\$850,000		\$850,000.00	YES
Tort Immunity	\$1,195,366.25			Levy Amount \$ Required	\$1,175,000		\$1,175,000.00	
Special Education	\$303,596.95	0.02	\$334,848.74	\$334,848.74	\$350,000		\$350,000.00	YES
Leasing	\$508,787.93	0.05	\$837,121.85	\$837,121.85	\$510,000		\$510,000.00	NO
	\$0.00	0.00	\$0.00	\$0.00			\$0.00	YES

Extension **\$28,576,283.38**

Truth in Taxation		
District Levy	\$31,365,000.00	9.76% YES
<i>Truth in Taxation Required</i>		

Bond & Interest Extension **\$8,487,660.13**

Estimated Bond and Interest Levy **\$8,485,700.00**
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy **\$8,485,700.00** -0.02%

Total Extension **\$37,063,943.51**

Total Levy **\$39,850,700.00** 7.52%

TAX LEVY RESOLUTION

WHEREAS, the Board of Education of Minooka Community High School District No. 111, Grundy, Kendall & Will Counties, Illinois pursuant to the Truth in Taxation Law, 35 ILCS 200/18-55 et seq., is required to determine the amount of money, exclusive of election costs and levies for debt service and public building commission leases, estimated to be necessary to be raised by taxation for the year 2020 and to give notice of and hold a public hearing if it is the Board's intention to adopt a levy in an amount which is more than 105% the extension, exclusive of election costs and levies for debt service and public building commission leases and plus any amount abated by the School District, for the year 2019;

WHEREAS, the estimated amounts to be levied were discussed and made known during a Board of Education meeting on November 18, 2020 wherein the Board of Education approved the estimated levy and directed the same to be published. The Board of Education scheduled a public hearing on the levy for December 16, 2020.

WHEREAS, a public hearing of said levy was held on December 16, 2020.

WHEREAS, the aggregate amount of property taxes extended for the year 2019 was:

Educational Purposes	\$18,509,747.93
Operations & Maintenance Purposes	\$3,793,350.89
Transportation Purposes	\$1,820,776.21
Working Cash Purposes	\$758,992.38
Municipal Retirement Purposes	\$412,294.30
Social Security Purposes	\$514,378.16
Fire Prevention & Health Life Safety Purposes	\$758,992.38
Tort Immunity Purposes	\$1,195,366.25
Special Education Purposes	\$303,596.95
Leasing Purposes	\$508,787.93
Bond & Interest Purposes	<u>\$8,487,660.13</u>
Total	\$37,063,943.51

WHEREAS, it is determined that the amount of taxes to be levied for the year 2020, to be levied against estimated budget totals is as follows:

Educational Purposes	\$20,500,000
Operations & Maintenance Purposes	\$4,200,000
Transportation Purposes	\$2,010,000
Working Cash Purposes	\$850,000
Municipal Retirement Purposes	\$410,000
Social Security Purposes	\$510,000
Fire Prevention & Health Life Safety Purposes	\$850,000
Tort Immunity Purposes	\$1,175,000
Special Education Purposes	\$350,000
Leasing Purposes	\$510,000
Bond & Interest Purposes	<u>\$8,487,700</u>
Total	\$39,850,700

NOW, THEREFORE, Be It Resolved by the Board of Education of Minooka Community High School District No. 111, Grundy, Kendall & Will Counties, Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2020 is \$39,850,700.

Section 2: The aggregate amount of taxes estimated to be levied for the year 2020 exceeds the taxes extended by the District for the year 2019 by 7.52%.

Section 3: The Secretary, President and Treasurer are hereby authorized and directed to execute the Certificate of Tax Levy and such other documents as necessary to extend said levy to all taxable property of the District as equalized or assessed by the Department of Revenue.

Section 4: The Treasurer is directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Grundy, Kendall, and Will Counties, Illinois or such person designated to receive such Certificate.

Section 5: This Resolution shall be in full force and effect upon its adoption.

Adopted the 16th day of December, 2020 by a roll call vote as follows:

YES: _____

NO: _____

ABSTAIN: _____

President, Board of Education

Secretary, Board of Education