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NORTH SHORE SCHOOL DISTRICT 112

**Board of Education - Committee of the Whole Meeting**
**Northwood Middle School**
**945 North Ave.**
**Highland Park, IL 60035**

**Tuesday, November 10, 2026 6:30 PM**

**Mission**

*North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.*

## Agenda

***No Live Stream***

1. Call to Order/Roll Call (6:30 p.m.)
2. Pledge of Allegiance
3. Approval of Agenda
4. Discussion
   a. Follow-Up K-5 Dual Language Evaluation Recommendations
   b. Proposed 2026 Tax Levy
5. Public Comments - The Board welcomes comments and questions and gives them serious consideration. Comments are limited to 3 minutes for each person and comments will become part of the public record. Individual topics will have a limit of 30 minutes.
6. Other
7. Adjournment

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NORTH SHORE
SCHOOL DISTRICT 112

Date: November 10, 2026

To: Dr. Monica Schroeder, Superintendent of Schools
Members of the Board of Education

From: Dr. Michael Rodrigo, Assistant Superintendent for Teaching and Learning

Subject: Dual Language Program Evaluation Implementation Plan

Policy Alignment: 6:160 English Learners

Disposition: Information

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**Executive Summary:**
Following Paridad Education Consulting's comprehensive evaluation of District 112's K–5 Dual Language Program, the Teaching and Learning Department will present its formal response to Paridad's implementation plan at the upcoming Committee of the Whole meeting. Over the past six months, Paridad engaged directly with our school community through focus groups, classroom observations, and academic data reviews to assess program effectiveness.

Paridad's findings highlighted significant program strengths, including outstanding English language growth among English Learners and overall student achievement in reading and math that consistently exceeds state and national benchmarks. At the same time, the evaluation revealed a critical area for growth: instructional time currently leans disproportionately toward English rather than honoring the intended 50/50 balance, underscoring the need to strengthen dedicated Spanish instruction and biliteracy monitoring.

At the meeting, the Teaching and Learning Department will outline our strategic roadmap to address these recommendations as our dual language program approaches its 30th year and prepares for the 2027-2028 K-5 merger at Oak Terrace School. We will facilitate an interactive activity to support a two-way conversation with the Board of Education. Specifically, our discussion will focus on how we plan to gather ongoing staff input to safeguard and structure the 50/50 instructional model, develop a biliteracy assessment framework, and provide robust professional learning to support our educators in growing, developing, and sustaining our dual language program.

**Recommendation:** Information only

# 2026 Property Tax Levy Presentation

## November 10, 2026
## Committee of the Whole

# Tax Levy Information

What is the difference between a tax levy and a tax extension?

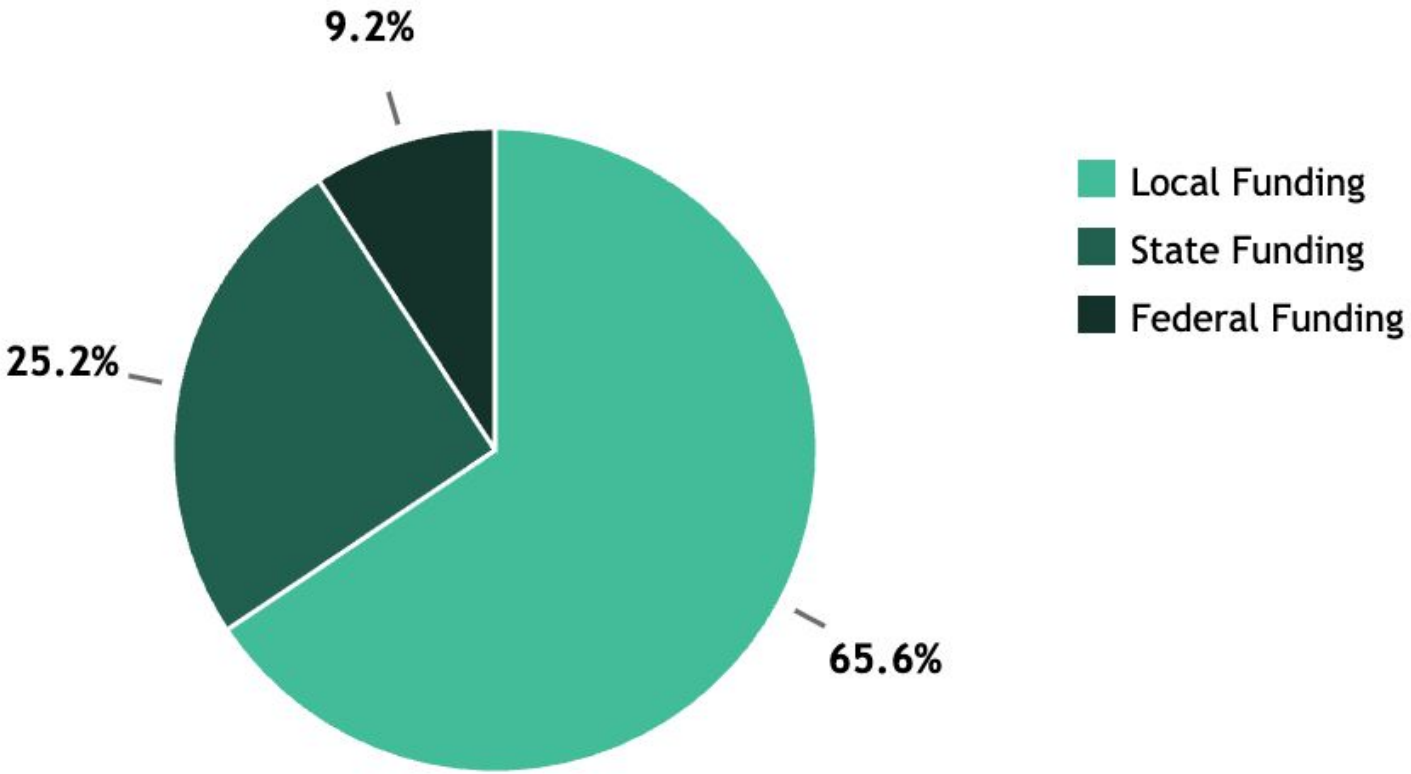
- A tax levy is the amount a district requests from property taxes. A tax extension is the amount the County Clerk places on tax bills; collections are distributed to the district.

Why are a tax levy and tax extension important?

- Property taxes provide the majority of NSSD112 revenue.
- Under PTELL, the aggregate extension for capped funds is limited by the prior year amount, the applicable CPI (up to 5%), and qualifying new property.

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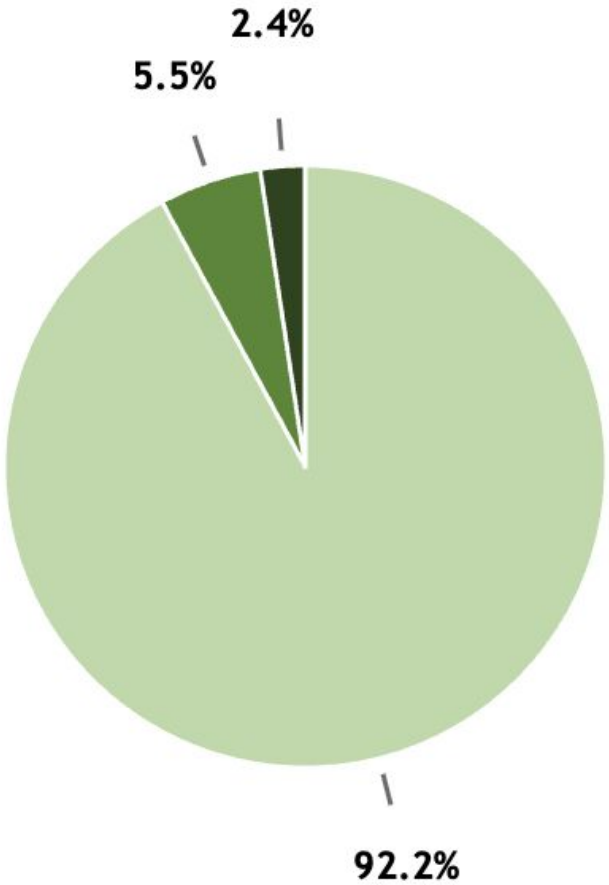
## Illinois School District Averages - Revenue Percentages (FY 2025)




Source: [Illinois School District Report Card]

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## District Financial Information - Revenue Percentages (FY 2025)




**$110 M**

- Local Funding
- State Funding
- Federal Funding

Source: [Illinois School District Report Card]

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# Tax Levy Information

What is the Property Tax Extension Limitation Law (PTELL)?

- PTELL generally limits growth in the aggregate extension of capped funds on existing property to CPI-U (up to 5%). For the 2026 tax levy, the allowable CPI increase is 2.7%.

Does new property count against the tax cap?

- No. Taxable new property is added after the limiting rate is calculated, allowing additional revenue above the inflationary increase.

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# Public Act 102-0895

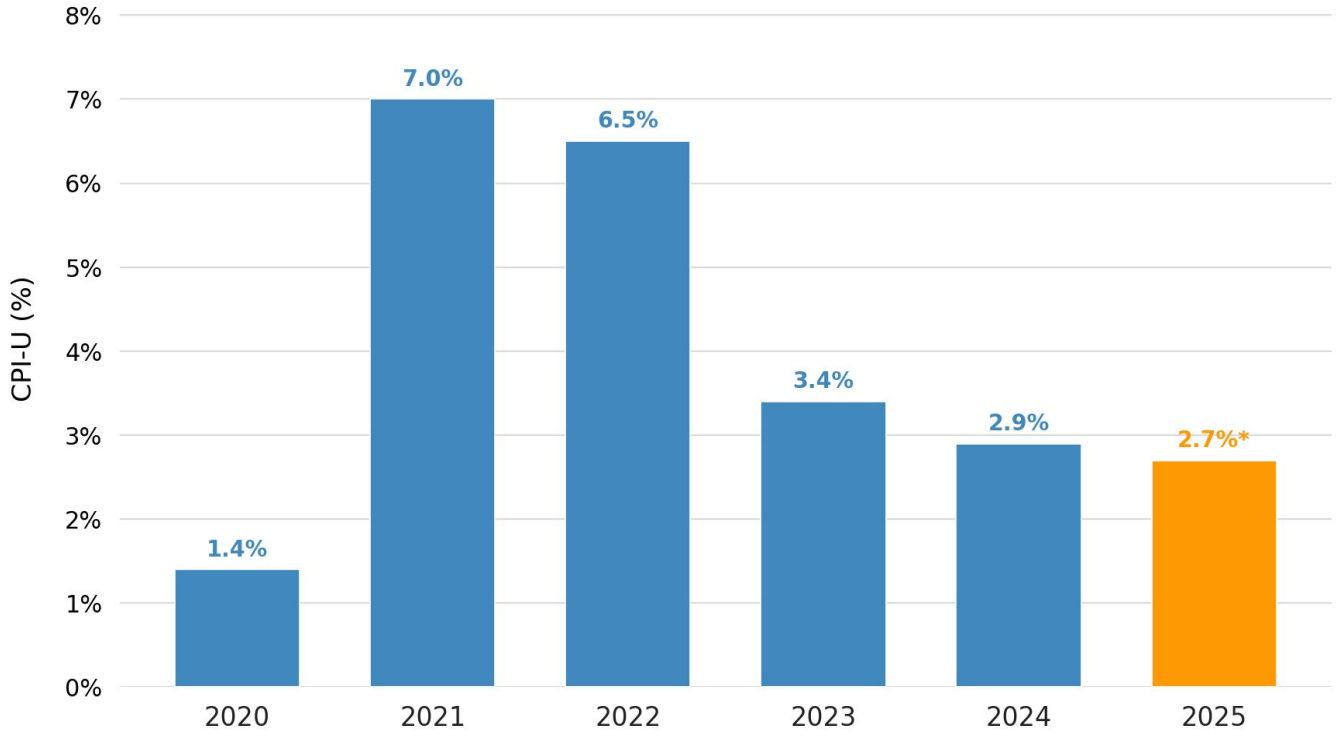
The District funds its Alternate Revenue Bond payments (approximately $3.9 million per year) from its Operations & Maintenance Fund.

**North Shore School District 112**
**Summary of Cash & Investments**
**June 30, 2026**

| | Cash & Investments June 30, 2026 | % of Total | Cash & Investments May 31, 2026 | Monthly Change in Cash & Investments | Cash & Investments June 30, 2025 | % of Total | Annual Change in Cash & Investments |
|---|---|---|---|---|---|---|---|
| 10 Education | 83,961,739.54 | 70% | $ 64,614,831.55 | $ 19,346,907.99 | $ 88,433,161.38 | 58% | $ (4,471,421.84) |
| 20 Operations and Maintenance | 13,935,796.41 | 12% | $ 9,980,609.43 | $ 3,955,186.98 | $ 13,600,865.09 | 9% | $ 334,931.32 |
| 30 Debt Service | 4,593,548.96 | 4% | $ 1,360,871.81 | $ 3,232,677.15 | $ 4,538,660.57 | 3% | $ 54,888.39 |
| 40 Transportation | 2,135,326.53 | 2% | $ 1,901,822.31 | $ 233,504.22 | $ 2,601,568.69 | 2% | $ (466,242.16) |
| 50 Municipal Retirement | 1,868,465.10 | 2% | $ 2,136,451.74 | $ (267,986.64) | $ 2,845,863.19 | 2% | $ (977,398.09) |
| 60 Capital Projects | 9,687,413.51 | 8% | $ 13,800,107.44 | $ (4,112,693.93) | $ 35,706,982.06 | 23% | $ (26,019,568.55) |
| 70 Working Cash | 4,238,346.14 | 4% | $ 4,145,302.19 | $ 93,043.95 | $ 4,016,300.18 | 3% | $ 222,045.96 |
| **Total District Funds** | **$ 120,420,636.19** | **100%** | **$ 97,939,996.47** | **$ 22,480,639.72** | **$ 151,743,401.16** | **100%** | **$ (31,322,764.97)** |
| 99 Student Activity | $ 241,571.67 | 0% | $ 254,841.82 | $ (13,270.15) | $ 232,273.77 | 0% | $ 9,297.90 |
| **Total All Funds** | **$ 120,662,207.86** | **100%** | **$ 98,194,838.29** | **$ 22,467,369.57** | **$ 151,975,674.93** | **100%** | **$ (31,313,467.07)** |

**Please note that the District is reporting cash and investments on a cost basis.

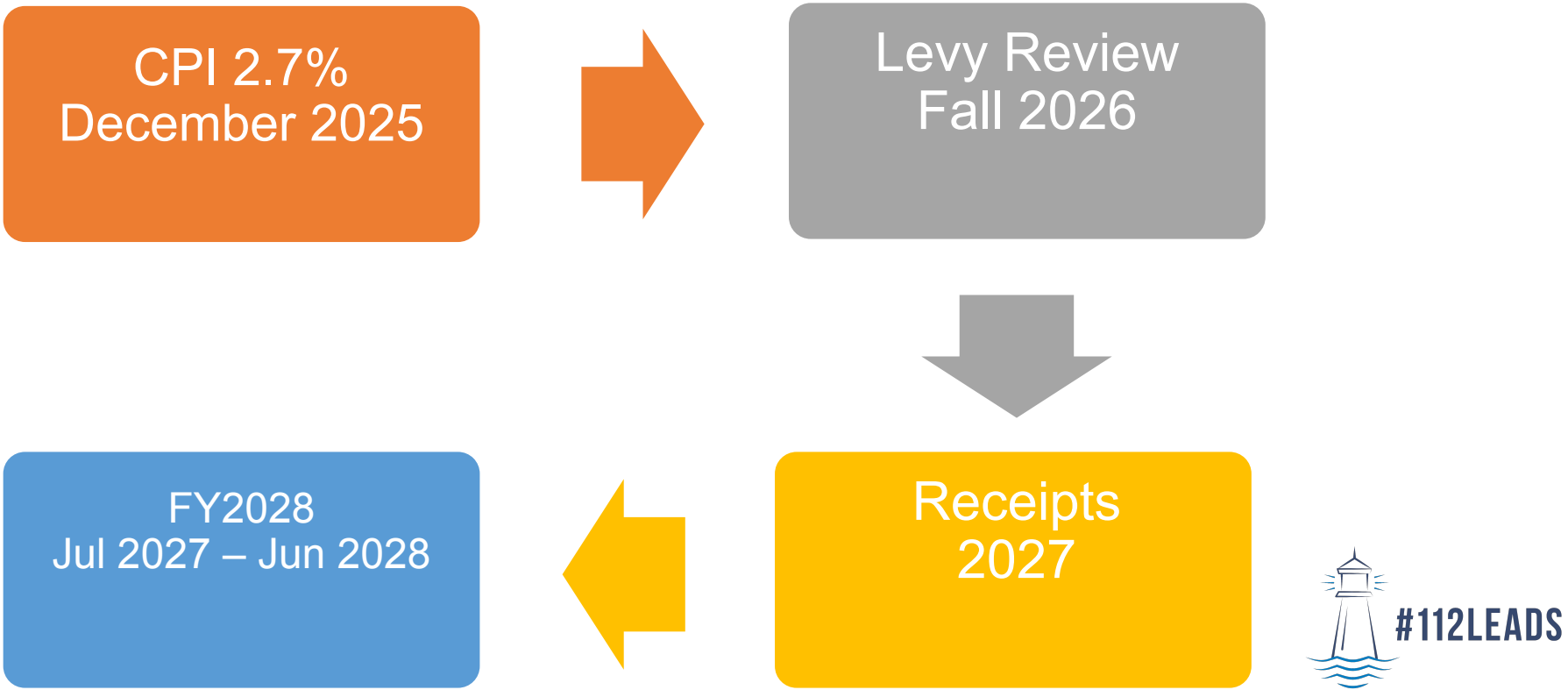
# CPI - Historical




* December 2025 CPI of 2.7% applies to the tax year 2026 levy.

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# Levy Process Flow



# E31112: NORTH SHORE SCHOOL DISTRICT #112

Tax Year: 2026

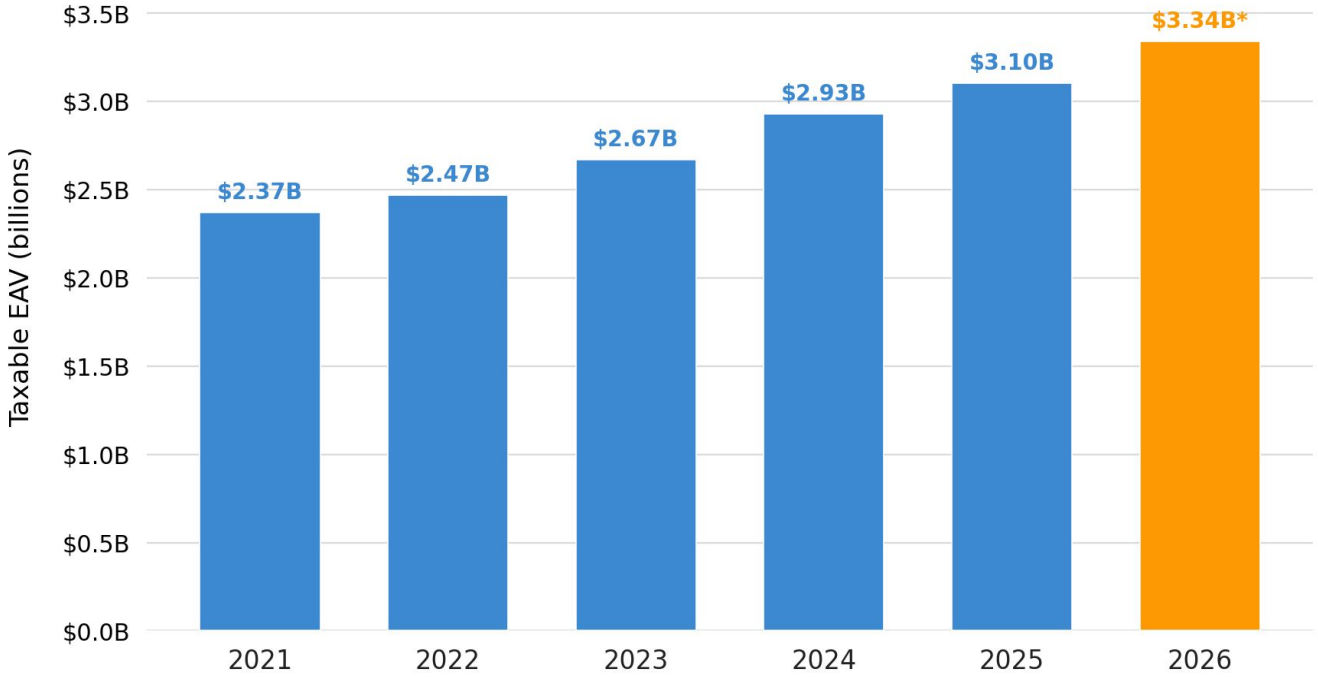
Parcel Count: 14,044

| | | |
|---|---|---|
| Assessed Value (AV): | | 3,519,142,049 |
| Homestead Impv Exmpt: | - | 4,478,493 |
| Disabled Vet Homestead Exmpt: | - | 0 |
| Pre-State Multiplier AV: | | 3,514,663,556 |
| State Multiplier: | x | 100% |
| Post-State Multiplier AV: | | 3,514,663,556 |
| Farm AV: | + | 4,177 |
| Pollution Control AV: | + | 0 |
| Railroad AV: | + | 0 |
| General Homestead Exmpt: | - | 74,151,648 |
| Senior Homestead Exmpt: | - | 26,457,293 |
| Senior Freeze Exmpt: | - | 6,128,794 |
| Returning Vet Exmpt: | - | 0 |
| Disabled Vet Standard Exmpt: | - | 11,976,378 |
| Disabled Person Exmpt: | - | 90,000 |
| Natural Disaster Exmpt: | - | 0 |
| EAV incl. <150 AV PINs: | | 3,395,863,620 |
| | | |
| EAV w/out <150 AV PINs: | | 3,395,857,263 |
| TIF Increment: | - | 54,211,077 |
| **District Taxable EAV (incl. new const.):** | | **3,341,646,186** |
| | | |
| New Const. incl. in TIF Increment: | | 0 |
| **New Const. incl. in District Taxable EAV:** | | **21,903,516** |

Lake County estimated EAV as of September 17, 2026

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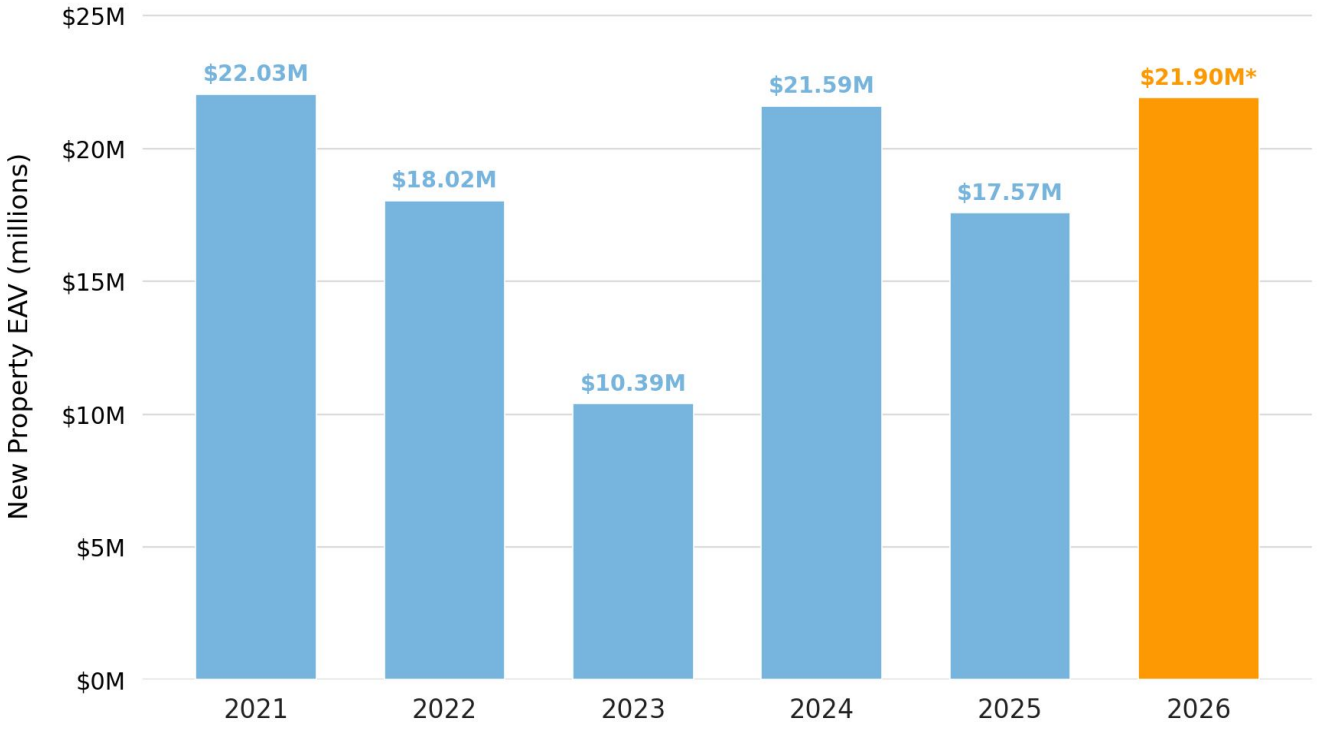
# D112 EAV - Historical & One Year Estimated




* 2026 estimated (Lake County, 9/17/26). Historical 2021–24 values rounded as in prior chart.

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# New Property - Historical & One Year Estimated




* 2026 estimated (Lake County, 9/17/26). 2025 is actual.

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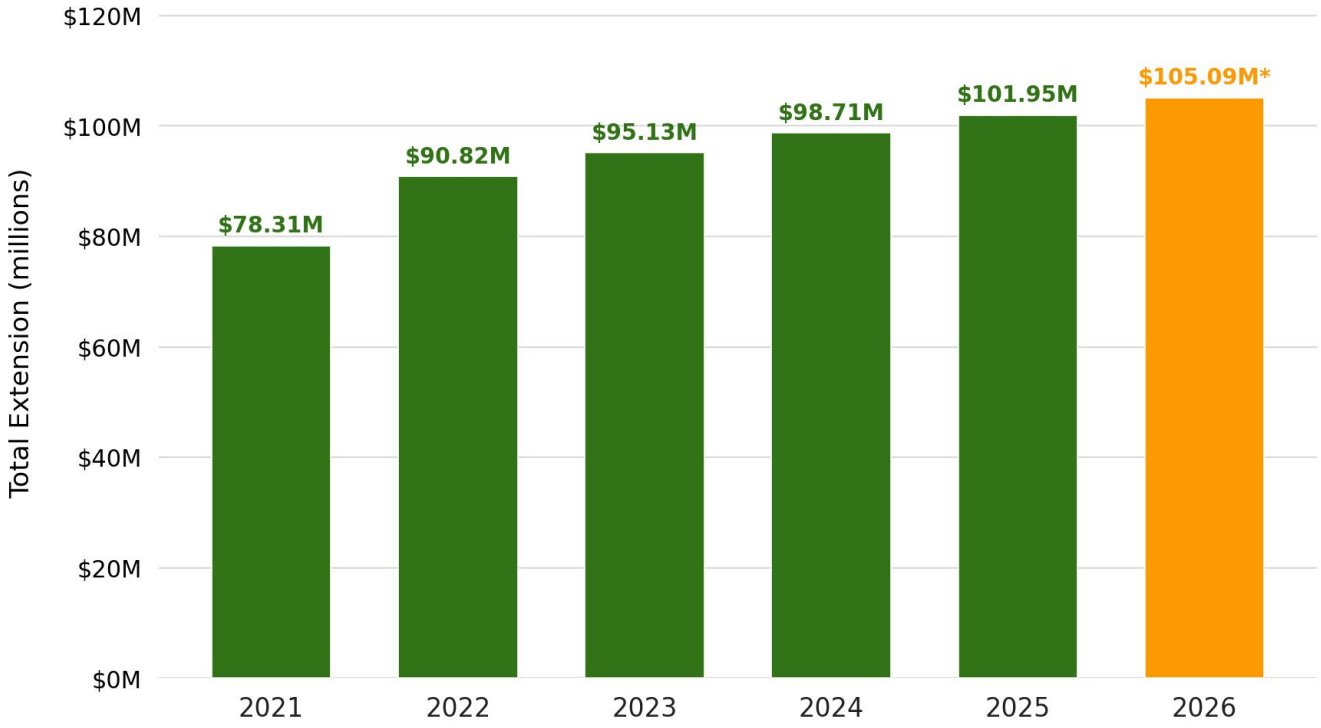
# Levy Comparison

## Prior Year, Current Request, & Anticipated Extension

| Fund | Actual Prior Year Extension | Recommended Levy Request | Levy Request % Increase | Est. Current Year Extension | $ Change from Prior Year | % Change from Prior Year |
|---|---|---|---|---|---|---|
| Education | $74,818,487 | $76,551,094 | 2.32% | $75,441,831 | $623,344 | 0.83% |
| Operations & Maintenance | $13,097,003 | $12,462,763 | -4.84% | $12,282,171 | -$814,832 | -6.22% |
| Transportation | $3,969,168 | $6,164,263 | 55.30% | $6,074,940 | $2,105,772 | 53.05% |
| Working Cash | $226,795 | $236,800 | 4.41% | $233,369 | $6,574 | 2.90% |
| Special Education | $861,949 | $899,973 | 4.41% | $886,932 | $24,983 | 2.90% |
| Municipal Retirement | $0 | $1,212,000 | N/A | $1,194,438 | $1,194,438 | N/A |
| **Subtotal Capped Funds** | **$92,973,402** | **$97,526,893** | **4.90%** | **$96,113,681** | **$3,140,279** | **3.38%** |
| Prior Year Recapture | $991,338 | N/A | N/A | $991,338* | $0* | 0.00%* |
| Referendum Debt Service | $7,983,750 | N/A | N/A | $7,982,611 | -$1,139 | -0.01% |
| **Total Levy/Extension** | **$101,948,490** | **$97,526,893** | **N/A** | **$105,087,629*** | **$3,139,140*** | **3.08%*** |

*2026 PTAB recapture is NOT known; 2025 actual ($991,338) used as an illustrative placeholder. Total/rate are provisional.

# Tax Extension - Historical & One Year Estimated




* 2026 includes illustrative $991,338 PTAB recapture placeholder (2025 amount); not yet confirmed.

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# Tax Levy Information

## HOW IS THE TAX RATE CALCULATED?

$$\text{Tax Rate} = \frac{\text{Tax Extension}}{\text{EAV}} \times 100$$

EAV = Equalized Assessed Valuation (total taxable property value in D112)

## D112'S 2026 ESTIMATE

($105,087,629 ÷ $3,341,646,186) × 100

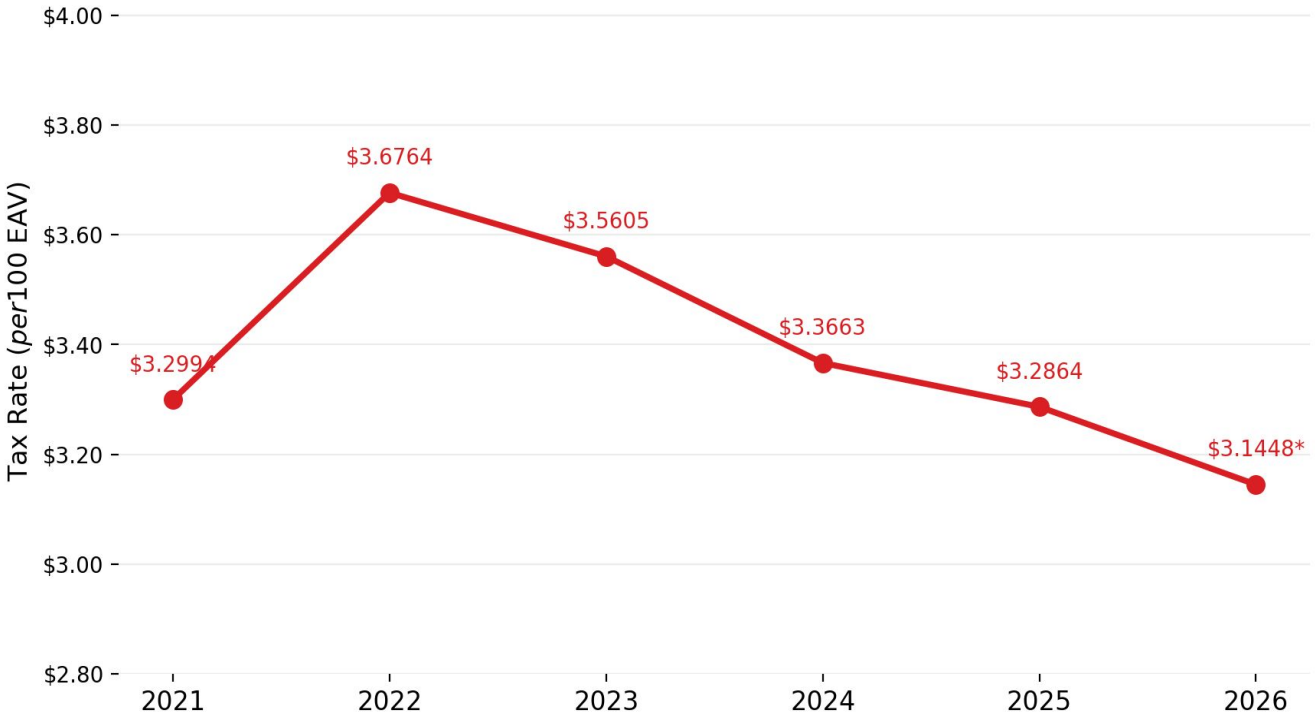
**= $3.1448**

Estimated tax rate per $100 of taxable EAV

*Preliminary 2026 estimate includes debt service and assumed PTAB recapture; final EAV and recapture may differ.

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# Tax Rate - Historical & One Year Estimated




* 2026 estimated total rate uses preliminary EAV and a placeholder recapture assumption.

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# Why Is D112 Requesting an Increased Levy?

1

## Supporting Educational Programs

Maintaining reliable revenue to support staffing, educational programming, and increasing operating costs.

2

## Meeting Capital Commitments

Supporting the District's ability to manage ongoing facilities improvements, including Oak Terrace, playgrounds, and long-term facility needs.

3

## Maintaining Long-Term Financial Stability

Preserving financial flexibility while acknowledging that current projections show pressure on the District's targeted 25% operating fund balance.

Financial considerations informed by the District's five-year projections reviewed with the Finance Committee.

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# Cost Pressures on the District

Selected FY27 contractual and insurance increases

| | | | |
|---|---|---|---|
| NSEA (Certified) | **4.85%** | NSSSA (Classified) | **3.0%** |
| Health Insurance — HMO | **7.9%** | Health Insurance — PPO | **6.85%** |
| First Student Transportation | **2.7%** | ABM Custodial Services | **2.7%** |
| Workers' Compensation | **25%** | Property/Casualty Insurance | **12.4%** |

## Additional budget pressures

### Special Education Placements

Out-of-district placements and required student services

### Special Education Transportation

Specialized transportation based on individual student needs

Selected reported cost increases; percentages do not represent total District expenditure growth.

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# What Does This Mean for an Individual Taxpayer?

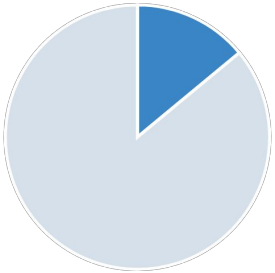
The district-wide increase and your own tax bill are not the same thing.

**+3.38%**

**Estimated growth in D112's 2026 PTELL-capped tax extension**

**NOT a prediction of any individual homeowner's bill**

## THE "TAX PIE"



**Your slice**

Your share can change from year to year.

Illustration only — not a tax-bill estimate

## WHAT DETERMINES YOUR SHARE?

**How your taxable property value changes relative to other properties in the district.**

Faster growth can increase your share; slower growth can reduce it.

Also relevant: exemptions, D112 debt/recapture, and other taxing bodies.

**PTELL limits the capped tax pie—not each homeowner's change in taxes.**

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# What Could This Mean for an Individual Taxpayer?

Illustrative $650,000 home • 2025 taxable EAV: $216,667 • D112 portion only

| 2025 ACTUAL D112 RATE | $3.2864 per $100 EAV | 2026 ESTIMATED D112 RATE | $3.1448 per $100 EAV |
|---|---|---|---|

SCENARIO A

## Taxable EAV stays the same

| | |
|---|---|
| 2026 taxable EAV | $216,667 (0%) |
| 2025 D112 taxes | $7,121 |
| 2026 calculation | |
| $216,667 × 3.1448 ÷ 100 | $6,814 |
| **Estimated decrease** | **−$307** |

2025 baseline: $216,667 × 3.2864 ÷ 100 ≈ $7,121

SCENARIO B

## Taxable EAV rises 5%

| | |
|---|---|
| 2026 taxable EAV | $227,500 (+5%) |
| 2025 D112 taxes | $7,121 |
| 2026 calculation | |
| $227,500 × 3.1448 ÷ 100 | $7,154 |
| **Estimated increase** | **+$33** |

2025 baseline: $216,667 × 3.2864 ÷ 100 ≈ $7,121

Illustrations only—not predictions of actual tax bills. Assumes no individual exemptions; assessments, final 2026 rate, recapture and other taxing bodies may affect actual amounts. 5% EAV growth is illustrative, not forecast.

# Levy Timeline

- Present proposed 2026 estimated levy at the November 10, 2026 Committee of the Whole.
- Complete required notice and hearing steps if triggered under Truth in Taxation.
- Recommend adoption of the final 2026 tax levy on December 15, 2026.
- File the adopted 2026 certificate of tax levy by December 29, 2026.

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# Key Takeaways

- Administration recommends requesting sufficient levy dollars to capture the full amount legally allowable under PTELL, including revenue attributable to new property.

- Reliable operating revenue is important to maintaining educational programs, meeting capital commitments, and pursuing the District's targeted 25% operating fund balance.

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# ANY QUESTIONS?

