

**ROLL CALL  
AND RECOGNITION  
OF GUESTS--**

The Board of Education of North Greene Unit District No. 3, Greene and Scott Counties, Illinois, met in a special session on Monday, December 2, 2019, at 5:15 p.m. in the Administrative Education Center, Board Room, White Hall. The purpose of the meeting was for Estimating the Amounts for the 2019 Tax Levy. Those answering roll call were: President Stacy Schutz; Members Karen Daniels, Cale Hoesman, Casey Kallal, Rachelle Malin, Casey Nell and Kevin Nichols. Superintendent Mark Scott and Secretary Barbara Neece were also present.

**ADOPT RESOLUTION  
ESTIMATED AMOUNTS  
FOR THE 2019  
TAX LEVY --**

Discussion was continued from the regular meeting November 20, regarding the estimated amounts necessary in the various funds for the annual Tax Levy. Mr. Scott remarked that it was his recommendation that the board adopt a levy to continue to request dollars as necessary to meet costs for rate-to-produce funds of IMRF and FICA with the funds for Tort Immunity to be estimated at an amount to meet the expenses of insurance premiums and estimated budgeted salary costs allowed by the district's Risk Management Plan to be expended from Tort Immunity Funds in order to relieve the Education Fund.

After verifying the estimated EAV with the County Clerk, an estimated total Levy was being presented based on an EAV of \$76,696,330, somewhat higher than the 2019 EAV of \$73,787,553. In the event the final EAV determined amount is higher than expected, it was advised to estimate at a higher EAV so as to generate the additional dollars to be collected in the major funds with limited tax rates, such as Education, Operations and Maintenance, and Transportation. The estimated dollar amounts presented for the Levy would increase the overall tax rate over the prior year's extension but would be just below 105% of the aggregate total extended for Levy year 2018, therefore a public notice for a Truth in Taxation hearing was not required.

Superintendent Scott also reviewed a proposed Levy for consideration that would increase the amounts requested for rate to produce funds in IMRF and FICA, as well as Tort Immunity, in order to be sure to cover increased costs due to negotiation of salaries, minimum wage rates during the coming year and unknown tort immunity costs. He noted that those amounts based on the same EAV would increase the estimated tax rate slightly over the 105% aggregate total extended for 2018, which would require a Truth in Taxation hearing to be held prior to adoption of the Levy. The increased amounts would not affect the total overall tax bill to taxpayers significantly as some of the current bond payments will be reduced due to abating a portion of the payment with the use of One Cent Sales Tax funds to offset the cost.

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Another reason for consideration of increasing the dollars in the rate to produce funds at this time was to be assured that if the district were to come under PTELL tax caps in the near future, the district would be capped at the present rates in the future. Mr. Scott recommended that if the Board was not interested in increasing the IMRF and FICA levies, he was more concerned for increasing the Tort Immunity Fund some while it was possible to be sure the district was covered for unexpected costs in insurance rates and offsetting designated increase in salaries paid from the Tort Fund.

Following discussion, a motion was made by Mr. Nichols, seconded by Mrs. Kallal, to adopt a resolution as attached, to estimate the amounts necessary for the 2019 Tax Levy based on an assessed valuation of \$76,696,330, and request rate to produce amounts of \$163,000 for IMRF, \$400,250 for Tort Immunity, and \$163,000 for Social Security, making the total amount requested to generate an increase in the tax rate over 105% of the aggregate total amount extended the prior year, minus bond and interest, and that a public notice and Truth In Taxation public hearing is required to be held on December 23, 2019 at 5:30 p.m. with action for final adoption of the Levy to be taken at a special meeting of the Board to follow at 6:00 p.m.

The President put the motion to a vote and the following roll call resulted:

Nichols, yea	Nell, nay
Kallal, yea	Daniels, yea
Malin, yea	Hoesman, yea
Schutz, yea	

Motion carried: 6-yea; 1-nay.

**ADJOURN-5:43 P.M.--**

With no further business to come before the board, President Schutz adjourned the meeting at 5:43 p.m.

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Stacy Schutz, President

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Barbara Neece, Secretary