

**Business Office Update
Special Board Meeting
&
Committee of the Whole Meeting
October 12, 2020**

Intergovernmental Agreement with Lake County

- The district will need to adopt an intergovernmental agreement with Lake County to receive the CARES Act funds being distributed to school districts and municipalities. Millburn's original allocation was \$35,454.76. I believe that additional dollars were allocated to school districts, so the amount will be closer to \$60,000.
- In order to receive the funds, the Intergovernmental Agreement needs to be approved by the district prior to October 15, 2020.

FY2020 Property Tax Levy Calendar

• Develop 2020 Truth in Taxation Notice if needed		Business Office
• First reading of the 2020pay2021 Tax Levy for FY 2022	November 9, 2020	Board of Education
(Estimated property tax levy must be presented to the Board at least 20 days prior to the adoption of the property tax levy, 35 ILCS 200/18-60)		
• Approval for publication of the "Truth in Taxation Statement" if needed	November 30, 2020	Board of Education
• Publish Truth in Taxation Notice of Public Hearing if needed	December 3, 2020	Business Office
(Published no more than 14 days nor less than 7 days prior to the date of the hearing, 35 ILCS 200/18-80) (Between December 1, 2020 and December 7, 2020)		
Board of Education Meeting	December 14, 2020	Board of Education
• Hold 2020 Truth in Taxation Hearing if needed		
• Adoption of 2020 Tax Levy		
• Certificate of Tax Levy (ISBE 50-02) must be filed with county clerk on or before the last Tuesday in December (105 ILCS 5/17-11 and 35 ILCS 200/18-15. NOTE: Last Tuesday is December 29, 2020 - County Clerk's Office Closed 12/24 & 12/25)	After 12/14/20, but no later than 12/29/20	Business Office

Audit & AFR

- We will need to file an extension for the Audit and AFR this year.
- We are waiting on a 2nd draft of the GASB report from Lauterbach & Amen. This report estimates the unfunded liability for the retiree benefits. I also have a few items to complete for the auditor.

State Revenue

- I attended the Ed-Red kickoff meeting on October 7, 2020. The keynote speaker was Susana Mendoza, the Illinois Comptroller. The state was able to obtain a below market loan from the Feds
- The state has paid all of the categorical payments from last year.
- Ms. Mendoza shared that the state will continue to pay the EBF funding on time. We receive EBF funds twice monthly for 10 months each year. She also said that categorical funding would be a priority. The categorical funding is where the state has gotten behind in payments in the past. This includes some special education funding and transportation funding.

Food Service Update

- On October 9, 2020, the US Department of Agriculture announced that the free meals for all children will continue through June 30, 2021.
- During the month of September, we provided 4088 meals to children 18 and younger. Beginning, on September 8, 2020, we began providing breakfast in addition to lunch. At this point, we also began providing weekend and holiday meals.
- Students that are in-school have the opportunity to take meals home at the end of the school day. We also provide a pickup and delivery option for parents on Tuesday and Friday.

Property Tax Collection

- The district hasn't received any additional property tax revenue since the September 28, 2020 meeting.

	2019pay2020	% of levy		2018pay2019	% of levy
Levy	\$ 15,554,041.60		Levy	\$ 14,772,349.73	
Date	Amt Rec'd	% of Levy	Date	Amt Rec'd	% of Levy
5/21/2020	\$ 1,079,172.82	6.94%	6/6/2019	\$ 1,614,366.61	10.93%
6/4/2020	\$ 3,598,179.56	23.13%	6/14/2019	\$ 3,391,628.01	22.96%
6/23/20	\$ 2,258,983.21	14.52%	6/27/2019	\$ 2,304,192.51	15.60%
7/2/2020	\$ 447,471.88	2.88%	7/18/2019	\$ 251,323.31	1.70%
7/24/2020	\$ 225,773.40	1.45%	8/15/2019	\$ 200,635.36	1.36%
8/20/20	\$ 475,190.73	3.06%	9/5/2019	\$ 1,192,933.50	8.08%
9/03/20	\$ 1,187,779.38	7.64%	9/12/2019	\$ 3,502,424.82	23.71%
9/17/20	\$ 3,763,209.02	24.19%	9/26/2019	\$ 1,836,054.99	12.43%
Rec'd to Date	\$ 13,035,760.00	83.81%		\$ 14,293,559.11	96.76%

Unemployment Fraud

- Several school districts are starting to see unemployment fraud. In one district, the Business Manager received a claim naming him as having filed for unemployment even though he was still working. Millburn hasn't seen any problems yet, but I will be aware of this type of fraud as I receive unemployment claims in the future.

Update: Request for a Reduction in Assessed Value by more than \$100,000

- One of the assessed value appeals was already decided by the Lake County Board of Review without a hearing. The property value was reduced by \$230,140 resulting in a 24.6% reduction in the assessed value (AV).
- The attorney will be intervening in the other property that was discussed at the last meeting.
- I have also requested that the attorney intervene on two properties (residential homes) where the owner is petitioning to have the AV reduced to \$0.00. One has a current AV of \$119,685 and the other has an AV of \$144,617. While the AV may be too high, both are nice homes with 3 car garages. The market value is three times the AV.
- I looked at another property where a reduction of \$108,817 is being requested. This is a strip mall with spaces for 8 stores. A fitness center occupies two of the spaces and hasn't been open since the pandemic began. Five spaces are empty. Only one space is currently occupied and open for business. Based on this information, I did not request the attorney to intervene in this appeal.

Millburn Middle School – Fire Department Connection

- The Lake Villa Fire Protection District has made the district aware of a problem with the fire department connection at the rear of Millburn Middle School. The connection for the fire department to connect to the water supply doesn't have the clearance around it because it's adjacent to the brick wall that encloses the dumpsters.
- I have discussed this issue with the architect and we are looking at some possible solutions. I'll keep the Board updated regarding this matter.