BOARD OF TRUSTEES
McHENRY COUNTY COLLEGE DISTRICT #528

Thursday, October 23, 2025
Regular Board of Trustees Meeting
6:00pm

MCC Board Room, A217
8900 U.S. Highway 14
Crystal Lake, IL 60012

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. COLLEGE MISSION STATEMENT

5. ACCEPTANCE OF AGENDA

6. ACCEPTANCE OF MINUTES: Budget Hearing and Regular Board of Trustees Meeting, September 25, 2025

7. OPEN FOR RECOGNITION OF VISITORS

   Three (3) minutes per person or less.

8. PRESIDENT'S REPORT: Dr. Clinton Gabbard

9. COMMUNICATIONS
   A. Faculty Report: Ms. Sarah Sullivan
   B. Adjunct Faculty Report: Mr. Matt Hamater
   C. Staff Council Report: Mr. David Behrens
   D. Student Trustee Report: Ms. Estefany Castro
   E. Attorney Report

10. APPROVAL OF CONSENT AGENDA
   For Approval
   A. Executive Summary and Financial Statements
      1. Executive Summary, Board Report, Board Report #25-135
      2. Ratification for Accounts Payable Check Register, Board Report, Board Report #25-136
   B. Request to Approve/Implement/Lease/Purchase/Renew/Replace/Upgrade
      1. New Certificate Programs, Board Report #25-137
      2. Splunk Security Information Event Management System, Board Report #25-138
      3. Zoom Renewal, Board Report #25-139
      4. Replacement Motorola Starcom21 Radios, Board Report #25-140
   C. Personnel
      1. Approval of Replacement Administrator Appointment, Sandra Schwendeman, Board Report #25-141

11. ACTION ON ITEMS REMOVED FROM CONSENT AGENDA

12. APPROVAL OF 2025 ESTIMATED TAX LEVY AND ADOPTION OF ESTIMATED TAX LEVY RESOLUTION, Board Report #25-142

13. REQUEST TO GRANT HONORARY LEGACY STATUS, RUSS SHAFER, Board Report #25-143

14. FOR INFORMATION
   A. New Employees
   B. Employee Resignations and Retirement Notifications
   C. Friends of McHenry County College Foundation Update
   D. Grants Office Update
   E. Office of Marketing and Public Relations Update
   F. Sustainability Update
   G. Workforce Development Update
   H. Information Security Program Annual Update

15. FUTURE AGENDA ITEMS/SUMMARY COMMENTS BY BOARD MEMBERS

16. CLOSED SESSION
    A. 120/2(c), Exception #21, Review of Closed Session Minutes
    B. Other matters as pertain to the exceptions of the Open Meetings Act

17. ACCEPTANCE OF CLOSED SESSION MINUTES: Regular Board Meeting of September 25, 2025

18. ADJOURNMENT

Suzanne Hoban
Chair

McHenry County College

Board Report #25-142
October 23, 2025

Approval of the 2025 Estimated Tax Levy And
Adoption of Estimated Tax Levy Resolution
(Increased Proposal Excluding Estimated New Growth)

Information

The College is required by statute (35 ILCS 200/18-60) to annually approve an estimated levy and adopt a resolution for the estimated tax levy. The maximum increase the College can receive over the past year's aggregate extension is the lesser of the annual Consumer Price Index-Urban (CPI-U) increase or 5%, exclusive of funds generated from EAV attributed to new development or any expiring Tax Increment Financing Districts. The allowable CPI-U increase for 2025 is 2.90% and the factor the College used is 95% of the allowable rate at 2.76%. The estimated new property growth of $83,617,529 was not used in the levy estimate.

The impact on a typical residence in McHenry County from the 2024 MCC tax levy extension is illustrated in Table 1. As Table 1 shows, MCC's levy ranks fifth lowest of the taxing bodies. In this example, the College's levy breaks down to approximately $24.92 per month for Tax Year 2025 for College District 528 which is an increase from the previous year of $8.02 annually or $0.67 per month for a typical taxpayer.

Table 1: Effect of 2025 Levy @ 2.76% for all other bodies with MCC @ 95% of maximum rate

Rank	Taxing Body	Rate	Percent	Tax Yr 2023 Extension	Tax Yr 2024 Extension	Estimated* Tax Yr 2025 Extension
1	School District 200	4.74732	71.15%	5,794.52	6,127.22	6,296.02
2	Woodstock Fire Rescue	0.74775	11.21%	908.82	965.10	991.69
3	McHenry County	0.45424	6.81%	663.77	586.28	602.43
4	College District 528	0.22547	3.38%	281.56	291.01	299.03
5	DORR TWP RD & BR	0.17434	2.61%	212.36	225.02	231.22
6	McHenry County Consv	0.16292	2.44%	202.67	210.27	216.06
7	Door Township	0.08256	1.24%	94.12	106.56	109.50
8	Rural Woodstock Library	0.07728	1.16%	100.16	99.74	102.49
		6.67189	100.00%	8,257.98	8,611.20	8,848.44

Assumed max increase allowable under PTELL for all taxing bodies, does not account for new property growth
Sample Resident: Fair market value of $384,234.00
Sample Resident: EAV Net taxable amount of $128,078.00

A resident can actually see a change in the amount of taxes paid even though a particular levying body does not change the annual levy. This can be explained in one or more of the following ways: 1) the overall amount of taxes levied by all levying bodies increased requiring a higher tax rate to be applied; 2) the total EAV decreased requiring a higher rate to be applied; 3) the increase in the fair market value (FMV) and subsequently the net taxable amount of the home in relation to other properties; 4) new growth added in the taxable base.

The 2025 estimate of taxes to be levied is shown in Table 2. The College has statutory authority under 110 ILCS 805/2-12.1 to levy taxes for the purposes listed. In determining the levy amount, each fund/purpose is reviewed to determine the amount needed to support the activities of the College. The timing of the two tax payments to be received from the tax levy cross over two fiscal years, requiring the College to recognize the payments accordingly. Therefore, the 2025 tax levy revenue is distributed 50% in fiscal year 2026 and 50% in fiscal year 2027. The first of two tax payments will be received in March 2026 with the second to be received in November 2026.

ESTIMATED TAX LEVY FOR 2025

Table 3: Proposed Tax Levy (PTELL Increase @ 95% excludes new property)

Levy Purpose/Fund	2024 Board Approved Levy	2024 Actual (after PTELL) Levy	**2025 Proposed Levy**	2024 Actual to 2025 Proposed Difference
Social Security (Fund 12)	$10,000	$10,000	**$10,000**	$0
Auditing (Fund 11)	90,000	90,000	**$100,000**	$10,000
Liability Insurance (Fund 12)	714,888	714,888	**$734,408**	$19,520
Education (Fund 01)	26,378,000	26,378,000	**$27,099,722**	$721,722
Building (Fund 02)	2,431,543	2,431,543	**$2,497,935**	$66,392
Life Safety	$0	$0	**$0**	$0
Total Non-Bond Funds	2,431,543	2,431,543	**30,442,065**	817,634
Total Levy	$29,624,431	$29,624,431	**$30,442,065**	$817,634
ESTIMATED 2025 Aggregate Levy % Increase over 2024 Actual Levy (rounded)				2.76%

Per Illinois Compiled Statute (35 ILCS 200/18-70), an increase above 105% over prior year's property tax levy extension requires the College to publish a Truth In Taxation notice in the newspaper and hold a hearing regarding the estimated levy prior to approval. The proposed 2025 increase is 2.76% less than 105% (CPI-U was 2.90%) and excludes estimated new property growth of $83,617,529, therefore, the provisions of sections 18-65 through 18-85 of the Truth in Taxation Law, which relate to the requirement of a public hearing, do not apply to the adoption of the 2025 aggregate levy, and the College District is not required to publish notice of or conduct a hearing thereon. The Board must also pass a resolution regarding the estimated amounts necessary to be levied for the 2025 year, as well as sign the certificate of compliance with the Truth in Taxation law. Those documents are attached.

<u>Recommendation</u>

It is recommended that the Board of Trustees approves the estimated 2025 property tax levy for $30,442,065 and adopts the attached resolution for the estimated 2025 tax levy for College District 528 and Certificate of Compliance with the Truth in Taxation law.

Clinton E. Gabbard
President

<u>**RESOLUTION REGARDING ESTIMATED AMOUNTS**</u>
<u>**NECESSARY TO BE LEVIED FOR THE YEAR 2025**</u>

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

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of election costs and bond and interest costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, 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 which is more than 105% of such extension or estimated extension for the preceding year; and

WHEREAS, the amount of property taxes extended or estimated to be extended on the aggregate levy of Community College District No. 528 for the year 2024 was $29,624,431; and

WHEREAS, it is hereby determined that the estimated aggregate levy necessary for the year 2025 upon the taxable property of the College District is $30,442,065;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees, Community College District No. 528, Counties of McHenry, Boone, Kane and Lake, State of Illinois, as follows:

Section 1: The estimated aggregate levy for the year 2025 is $30,442,065.

Section 2: The estimated aggregate levy for the year 2025 does *not* exceed 105% of the taxes extended, including any amount abated prior to such extension, on the aggregate levy of the College District for the year 2024.

Section 3: In light of Section 2 above, the provisions of sections 18-65 through 18-85 of the *Truth in Taxation Law* do not apply to the adoption of the 2025 aggregate levy, and the College District is not required to publish notice of or conduct a hearing thereon.

Section 4: This resolution shall be in full force and effect forthwith upon its passage.

ADOPTED this 23rd day of October, 2025.

BOARD OF TRUSTEES
COMMUNITY COLLEGE DISTRICT NO. 528
COUNTIES OF McHENRY,
BOONE, KANE AND LAKE
STATE OF ILLINOIS

By: ________________________________
Chair

ATTEST:

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Secretary

CERTIFICATE OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW

I, the undersigned, do hereby certify that I am Chair of the Board of Trustees of Community College District No. 528, Counties of McHenry, Boone, Kane and Lake, State of Illinois; and

I do further certify that the Board of Trustees of said College District adopted a "Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2025," at a regularly convened meeting held on the 23rd day of October, 2025, said date being at least 20 days preceding the adoption of the aggregate tax levy of the College District; and

I do further certify that the estimated amount of taxes necessary to be levied for the year 2025, and the aggregate levy of the College District for 2024 as adopted, did not exceed 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, and including any amount abated prior to such extension, upon the levy of the College District for 2024, such that the provisions of sections 18-65 through 18-85 of the *Truth in Taxation Law* were not applicable to the adoption of said **2025** aggregate levy.

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CHAIR
BOARD OF TRUSTEES
COMMUNITY COLLEGE DISTRICT NO. 528
COUNTIES OF McHENRY,
BOONE, KANE AND LAKE
STATE OF ILLINOIS