

Understanding The School District Tax Rate

The North Boone School District is committed to being fiscally responsible with taxpayer dollars while continuing to provide high-quality education for our students. One of the ways we achieve this is by striving to lower the tax rate each year. For the 2024 tax levy year, we are taking proactive steps to abate property taxes, helping to keep costs down for our community members.

Tax Abatement for 2024

For tax levy year 2024, the District is abating a total of \$1,050,390. This includes:

- **\$227,840** – Boone County Error Repayment (as identified by the County)
- **\$328,577** – 2024 Levy Year Scheduled Abatement
- **\$493,973** – Additional abatement beyond the 2023 scheduled amount

These abatements contribute directly to reducing the tax burden for local taxpayers. Without any abatement, the estimated cost per \$100,000 of assessed property value would be **\$1,833.48** (5.5501% tax rate). However, with the current abatement plan, including the correction for the county error, the estimated cost per \$100,000 of assessed property value is **\$1,708.53** (5.1261% tax rate). This results in a savings of approximately **\$30.66 per \$100,000 of assessed value** due to the county error repayment.

What This Means for Taxpayers

For a home in Boone County with an average value of **\$254,593**, the taxable value is **\$84,855.85** (33.33% of home value). Based on the current abated rate, the District's portion of the property tax bill for such a home would be approximately **\$4,349.80**. Without the abatements, this amount would be higher.

It's important for taxpayers to understand that while we work diligently to lower tax rates, the overall property tax bill is influenced by more than just the rate—it is also affected by changes in property value.

Looking Ahead

Due to the additional abatement this year, there is a possibility that taxpayers may see a rate increase after the 2025 levy (taxes paid in 2026). Property owners should take this into account when planning for their escrow accounts.

Why Property Taxes Matter for Our Schools

The District receives funding from three primary sources:

1. **Federal Revenue** – Grants and aid from the federal government.
2. **State Revenue** – Grants and general state aid.
3. **Local Revenue** – Property taxes and fees.

Local revenue, particularly property taxes, makes up the largest portion of our funding. While we have little control over federal and state funding levels, we can manage our local revenue through responsible tax policies and accurate reporting of student data to secure available funding. Importantly,

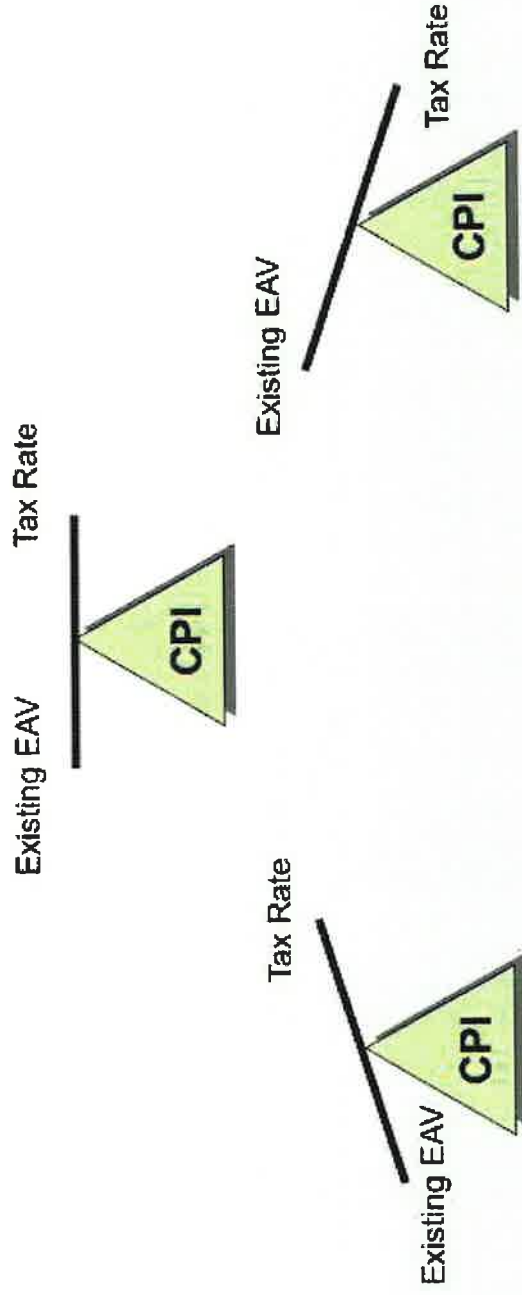
apart from the **\$227,840 abatement**, there is no impact on educational, transportation, or operational budgets.

Our Commitment to Fiscal Responsibility

We aim to continue improving and expanding educational programs that prepare students for success while being mindful of the financial impact on taxpayers. The District did not cause the error, but we are committed to making it right for our taxpayers. We are working with the county to determine if further abatement of the error is needed.

We appreciate the support of our community in ensuring that North Boone students receive the best education possible while maintaining a responsible approach to tax management.

EAV Change, CPI and Tax Rate



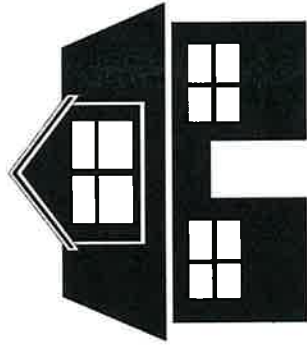
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<https://www.pmanetwork.com/resources/>

EAV Impact

2019



\$150,000
Tax Rate: 7.47912



2020

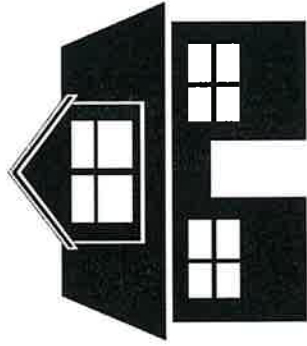


\$150,000
Tax Rate: 6.5919%

Possible savings of \$231.97

*EAV Impact

2019



\$150,000

Tax Rate: 7.47912

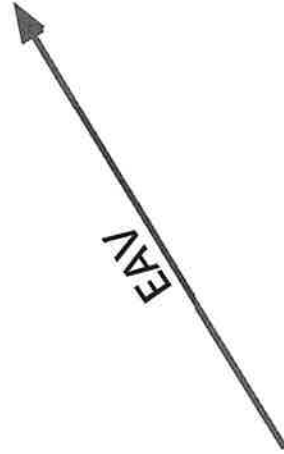
2020



\$175,000

Tax Rate: 6.5919%

Taxes will increase



Revisions to Understanding the School District Tax Rate

1. Revise the sentence stating “\$227,840 – Boone County Error Repayment (as identified by the Boone County Clerk while the Boone County Treasurer and the Board agreed the overpayment was in excess of \$470,515)”.
2. Revise the sentence stating “\$493,973 – 2023 Levy Year Missed Abatement”
3. Revise the next paragraph as follows: “However, with the current abatement plan, including a partial correction for the county error,”
4. The last sentence in this paragraph is inaccurate. “This results in a savings of approximately \$30.66 per \$100,000 of assessed value due to these abatements.”
5. What This Means for Taxpayers paragraph is inaccurate. The District cannot truthfully allege what the District’s portion of a person’s tax bill will be. There needs to be qualifying language to address any exemptions which may be in place regarding a home.
6. Last paragraph regarding Our Commitment to Fiscal Responsibility

Revise the 2nd sentence. “The District did not cause the Boone County error and agrees that the error was in excess of \$475,515, thus we are committed to making it right for our taxpayers.” “As a result, an additional abatement of \$245,162.83 should be issued to the taxpayers.” The last sentence should be stricken.

North Boone School District: Celebrating Academic Growth and Success!

Exciting progress is happening in the North Boone School District! Thanks to the dedication of our students, teachers, and community, our schools are achieving remarkable academic gains, as highlighted in the 2024 Illinois Report Card.

Recognizing Excellence in Our Schools

We're proud to announce that **Manchester Elementary School** has earned an **Exemplary Summative Designation**, the highest possible recognition. Additionally, all other North Boone schools received a **Commendable** rating:

- Capron Elementary School
- North Boone High School
- North Boone Middle School
- North Boone Upper Elementary School
- Poplar Grove Elementary School

[breakout quote: *"We are proud to receive the Exemplary Summative Designation! This recognition is a testament to the dedication and hard work of our incredible students, staff, and community. It truly highlights our unwavering commitment to excellence in education and our mission to support every student in achieving success."* Brandon Meyer, Manchester Elementary School Principal]

Student Achievement on the Rise

North Boone students continue to make impressive academic gains in both math and English Language Arts (ELA):

- **Illinois Assessment of Readiness (IAR):** District-wide, the percentage of students meeting or exceeding expectations rose **4.4% in math** and **12.4% in ELA**.
- **SAT Performance at North Boone High School:** Student scores increased **11.4% in math** and **4.1% in ELA**.
- **North Boone Middle School's Progress:** Focused school improvement efforts, including co-teaching strategies, helped the school advance from a **Targeted** to a **Commendable** designation.
- **Manchester Elementary's Standout Success:** With growth percentiles of **59 in ELA** and **71 in Math**, students are outperforming similar peers across Illinois.

Investing in Stronger Curriculum and Instruction

North Boone's success reflects a strong commitment to collaboration and data-driven instruction. Over the past four years, our educators have:

- Analyzed student data to refine instruction aligned with priority standards.
- Enhanced curriculum and classroom learning experiences.
- Provided targeted student support to promote academic excellence.

The Importance of Attendance in Student Success

Consistent attendance is crucial for student achievement. Since the COVID-19 pandemic, **chronic absenteeism has remained a challenge**. While some progress has been made, **25% of students** are still chronically absent—up from **9.6% in 2019**.

A student is **chronically absent** if they miss **10% or more** of school days, whether excused or unexcused. Attending school regularly helps students stay on track academically and prevents them from falling behind. Parents play a crucial role in supporting their child's success by making school attendance a priority.

By working together, we can ensure that every student has the opportunity to thrive and that our district continues on the path to success.

A Community Effort for a Brighter Future

None of these achievements would be possible without the unwavering support of our parents, educators, and community members. By working together, we can continue to build a thriving learning environment where **every student** has the opportunity to succeed.

Thank you for your continued support of **North Boone schools and students!**

Presentation at IASB

North Boone School District at the 2024 IASB Annual Conference

Members of the North Boone Community Unit School District 200 had the exciting opportunity to present at the Illinois Association of School Boards' 2024 Joint Annual Conference, held November 22-24. Superintendent Michael Greenlee, Board President Ed Mulholland, Chief Academic Officer Kari Neri, and Business Manager Stacey Corder took the stage to share the district's innovative approach to leadership and decision-making in a session titled "*Small Districts Making Big Decisions.*"

The "Share the Success" panels offered school districts across Illinois a chance to showcase the programs and strategies that have worked well for them. North Boone's presentation focused on the unique challenges smaller districts face and the creative ways they approach making decisions that impact students, staff, and the community.

In their session, the team from North Boone shared how they've navigated district management, balanced limited resources, made decisions that have contributed **to academic success, as well as significantly raised staff retention rates.** Attendees walked away with valuable insights into the strategies that have allowed North Boone to flourish, even as a smaller district.

It was a wonderful opportunity for North Boone to connect with other districts and share the lessons they've learned along the way **and the continuous improvement processes they have put in place.**

North Boone School District Welcomes Dr. Matthew Cascio as New Superintendent

The North Boone School District is excited to welcome Dr. Matthew Cascio as its new Superintendent, effective July 1, 2025. Dr. Cascio brings a passion for student success and a strong record of improving educational outcomes, making him an excellent fit for our district.

His appointment follows the dedicated leadership of Dr. Michael Greenlee, who is retiring after years of service focused on enhancing the educational experience for North Boone students. As Dr. Cascio steps into this role, the district looks forward to the fresh ideas and energy he brings.

A Leader with Proven Success

Dr. Cascio currently serves as the Assistant Superintendent for Curriculum, Instruction & Learning in Genoa-Kingston School District #424. His leadership as the high school principal in Genoa-Kingston resulted in an impressive increase in the 9th-grade on-track graduation rate from 85% to 97%, demonstrating his commitment to student achievement.

The Board of Education selected Dr. Cascio after a thorough process that included input from employees and parents. Board President Ed Mulholland shared what made Dr. Cascio stand out:

“Dr. Cascio brings a remarkable amount of energy and leadership to this role. His ability to collaborate, inspire, and improve student outcomes made him the clear choice for North Boone.”

A Vision for North Boone

Dr. Cascio is eager to get started, emphasizing his excitement to work alongside students, staff, families, and the broader community.

“I am honored and beyond excited to lead the North Boone School District. I look forward to building on the district’s strong foundation and creating an innovative learning environment where every student thrives,” said Dr. Cascio.

His key priorities include:

- **Fostering a culture of collaboration** between educators, students, and families.
- **Setting high expectations** to drive academic success for all students.
- **Supporting student well-being** and preparing them for an evolving world.

Looking Ahead

As North Boone embarks on this new chapter, the Board of Education is confident in Dr. Cascio’s ability to lead with vision, integrity, and a student-first approach.

“We’re excited for the future under Dr. Cascio’s leadership. His experience and passion for education align perfectly with our district’s goals,” said Board President Mulholland.