

### **2017-2018 SCHOOL YEAR CALENDAR** ILLINOIS ASSOCIATION OF SCHOOL ADMINISTRATORS

#### 2648 Beechler Court, Springfield, IL 62703-7305 Compiled by Diane L. Hendren, Chief of Staff/ Director of Governmental Relations

**NOTE:** Each school board shall annually prepare a calendar for the school term specifying the opening and closing dates and providing a minimum term of at least 185 days to insure 176 days of actual pupil attendance; provided that any of the four days allowed by law for teachers' institute, but not used as such, shall increase the minimum term (of 176 days of actual attendance) by such days not used. The calendar for the school term and any changes must be submitted to and approved by the regional superintendent before the calendar or changes may take effect (Section 10-19 of *The School Code*).

All statutory references are to The School Code of Illinois (105 ILCS 5/\_\_\_) unless otherwise indicated.

## <u>August 2017</u>

#### Children's Eye Health & Safety Month

1	Last day to file with the Regional Superintendent a list of all unfilled teaching positions in the district (10-20.27).
	Last day for high school boards to certify to the non-high school board the estimated amount of tuition charges for the succeeding school year (12-22).
	A high school student may not have a lapse of school connection of greater than 10 consecutive days during a semester without becoming ineligible for the remainder of the semester (IHSA By-law 3.015).
	Upon an employee's written request, a school board must transmit payroll deducted union dues, payments or contributions to the specified labor organization. The transmittal must occur within 10 working days of the withholding (24-21.1).
14	Last day for school boards to forward a detailed statement of the monies contributed to the Teachers' Retirement System, including any additional contributions due the System, to the secretary of the System (40 ILCS 5/16-155).
15	Final date for school board to transmit claims to the State Superintendent of Education for extraordinary special education services (14-7.02).
	Last day for the school district to transmit claims for special education costs to the State Superintendent of Education (14-12.01).
	Last day to submit certification of all student transportation claims for reimbursement for the school year ending June 30 to the State Superintendent of Education (29-5).
22	Last day for the school board to adopt resolutions putting public policy questions on the ballot at the November 8, 2016 General Election (10 ILCS 5/28-2)
31	Last day for the ROE to file with the State Board of Education an affidavit showing which treasurers of school districts are properly bonded (3-8 and 8-2).

## September 2017

Library Card Sign-Up Month

	Schools are required to provide parents with a copy of the student discipline policy within 15 days after the start of the school year or within 15 days after a student begins classes (10-20.14).
1	A child who will be five on or before this day may attend school at the beginning of the school term (10-20.12).
4	Labor Day; a legal school holiday (24-2).
11	A commemorative school holiday; September 11 <sup>th</sup> Day of Remembrance (24-2).
15	As of this day, school boards must have and implement pupil discipline policies that fulfill the requirements of Sections 10-20.14, 10-22.6, 27A- 5, and 34-19 of the School Code as amended by PA 99-0456.
17-23	Constitution Week
20-22	Rosh Hashanah
22	American Indian Day (27-20)
27-29	IASA Annual Conference, Springfield
29-30	Yom Kippur
30	For the purposes of its placement in the IHSA classification system, a high school's size is determined by its student enrollment as reported on September 30 of the preceding school year to the ISBE in its Fall Housing Report (IHSA Administrative Policies).
	Last day on which regional superintendents and other persons paying money to school treasurer shall notify, in writing, the presidents of school trustees and clerks or secretaries of school boards the dates and amounts of money distributed to the school treasurer. (3-14.17).
	The end of the first quarter of the fiscal year in most Illinois school districts and the last day for the school board to adopt its budget for the 2014-2015 fiscal year (17-1). Within 30 days of its adoption, the annual budget must be filed with the county clerk and the Illinois State Board of Education (17-1 and 35 ILCS 200/18-50).

The **Truth in Taxation** Act requires boards of education to determine (not less than 20 days prior to the adoption of the aggregate tax levy) the amount of money to be raised by property taxes (35 ILCS 200/18-60). If the estimate of the aggregate tax levy exceeds 105 percent of the amount extended the previous year, a public hearing on the proposed tax levy must be held (35 ILCS 200/18-70). Notice of levy hearings must be published no more than 14 days nor less than 7 days prior to the date of the public hearing. (35 ILCS 200/18 et seq.) Beginning January 1, 2016 truth in taxation notice must be posted on the school's website if the website is maintained by the full-time staff of the taxing district. (35 ILCS 200/18-75)

### October 2017 Crime Prevention Month

#### Crime Prevention Month National Principals Month National Bullying Prevention Month

	During the month of October the quarterly meeting of regional board of school trustees must be held (6-18).
1	On or before October 1 of each year, school board must forward salary and benefits report to the State Board of Education (10-20.47).
1	Recycling Day; commemorative holiday (24-2).
2	On the first school day of October the Secretary of the board shall report to the regiona superintendent and Secretary of State a list of students who have left school during the previous attendance quarter (26-3a).
2	In Class II counties (Cook): (1) Quarterly meeting of township trustees; (5-16) (2) township trustees make semi-annual apportionment and distribution of unused funds in permanent township fund; (5- 16) (3) township treasurer reports and submits his books to school trustees; also, makes semi- annual examination of each school district's records (8-14 and 8-17).
7	Iraq and Afghanistan Veterans Remembrance Day (5/24-2).
9	Leif Erickson Day observance (27-19).
9	Columbus Day; a legal school holiday (24-2).
9-13	National School Lunch Week
15	Sunday - Last day for school district to present to the Regional Superintendent an original and one copy of the annual audit (3-7).
	Sunday - Last day to submit annual report to the State Board of Education disclosing the number of teachers dismissed or removed as a result of the board's decision to decrease the number of teachers employed (10-20.26).
	<ul> <li>Sunday - Last day for township school treasurer and school districts to file the annual report with the regional superintendent (3-15.1).</li> <li>Sunday - Last day for township land commissioners to file certified annual audit with the regional superintendent and Illinois State Board of Education (15-27).</li> </ul>
15-17	Illinois Principals Association Annual Education Leaders Fall Conference & Exhibition, Springfield
16-20	National School Bus Safety Week
23-31	Red Ribbon Week
31	Last day for filing federal and state income tax withholding reports and paying taxes due for quarte ending September 30, 2017.
	Halloween
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### November 2017

### National Native American Heritage Month

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	nitial employment of a teacher prior to November 1 is treated as a full-year of employment for purposes of computing service credit toward tenure (24-11).
C	Date by which the Regional Superintendent must forward school district budget summaries.
	Last day for the State Board of Education to receive group programs and individual claims for summer orphanage programs (14-7.03).
	Last day for school district to submit to the state superintendent reimbursement claim for summer school. (18-4.3)
<b>5</b> S	Standard Time returns; set clocks back one hour.
<b>10</b> C	Commemorative holiday honoring Korean War veterans (24-2).
11 V	√eterans' Day; a legal school holiday (24-2).
<b>14</b> C	Diabetes Awareness Day (490/170).
	Last day for regional superintendent to submit district annual financial reports and audits to the ISBE. (3-7 and 3-15.1)
	Due date for the Student Immunization and Health Exam Report which must be filed with the Illinois State Board of Education (5/27-8.1).
a	Last day for the school district to file with the State Board of Education, a one-page report that lists the actual administrative expenditures for the prior year from the district's audited Annual Financial Report, and the projected administrative expenses for the current year from the adopted budget (17-1.5).
	Ilinois School Board members Day
13-17 A	American Education Week
17-19 I/	ASB/IASA/IASBO Joint Annual Conference, Hyatt Regency, Chicago
<b>23</b> T	Thanksgiving Day; a legal school holiday (24-2).
<b>30</b> d	Last day for publishing annual fiscal statement of school district (10-17). The report must be forwarded to the State Board of Education and copies must be available in the main administrative office of the district. <b>NOTE:</b> The statement shall be prepared by the township school treasurer for those school districts in Cook County that are under the jurisdiction of township trustees/treasurers.
	Last day to submit to the State Board of Education the annual report on all contracts over \$25,000 awarded by the school district during the previous fiscal year (10-20.44).

**NOTE:** The statement shall be prepared by the township school treasurer for those school districts in Cook County that are under the jurisdiction of township trustees/treasurers.

## December 2017

1	Deadline for the Reduction in Force (RIF) joint committee to be established and begin its meetings. (24-12)
	A school district must make publicly available, by December 1, of each year, the student immunization data that the district is required to submit to the ISBE each year. (27-8.1)
3	Illinois Statehood Day
7	Commemorative holiday honoring Pearl Harbor veterans (24-2).
10	Last day for the regional superintendent to certify to the State Board of Elections a list of each school district under his or her supervision and a listing of each county in which all or any part of each of those districts is located. (3-1.1 and 6-5)
12-20	Hanukkah (Festival of Lights)
25	Christmas Day; a legal school holiday (24-2).
26-Jan 1	Kwanzaa
27	The annual tax levy must be certified by the school board and filed with the county clerk on or before the last Tuesday in December (17-11, 35/ILCS 200/18-15).

## January 2018

	During January each district superintendent shall report to the State Board of Education the number of high school students enrolled in accredited courses (including the name and number of the courses) at any community college (10-21.4).
	At the beginning of each calendar or fiscal year, the school board must give notice of its schedule of regular meetings, including dates, times and places. Notice must include publication on the school district's website (5 ILCS 120/2.02).
	During the month of January the quarterly meeting of regional board of school trustees must be held (6-18).
1	New Year's Day; a legal school holiday (24-2).
2	Last day for the school board to adopt resolutions putting public policy questions on the ballot at the March 20, 2018 Primary Election. (10 ILCS 5/28-2) NOTE: The local school board election authority is responsible for receiving and certifying petitions and resolutions for referenda. (10 ILCS 5/28-2 and 28-5)
2	On the first school day of January the Secretary of the board shall report to the regional superintendent and Secretary of State a list of students who have left school during the previous attendance quarter (26-3a).
8	In Class II counties (Cook): (1) Quarterly meeting of township school trustees (5-16); (2) township trustees make semi-annual apportionment and distribution of unused funds in permanent township fund (5-17).
11	Last day for the board secretary to certify public policy questions to the election authority for referendum at the March 20, 2018 Primary Election. (10 ILCS 5/28-5)
15	Sunday – Last day for affected school districts to file a petition with the regional superintendent to opt out of the required summer food service program. (126/20)
15	Dr. Martin Luther King, Jr. birthday observance; a legal school holiday (24-2).
28	Commemorative school holiday Christa McAuliffe Day (24-2).
31	Last day for filing federal and state income tax withholding reports and paying taxes due for quarter ending December 31, 2017.

School board members, superintendents, building principals, heads of departments, employees responsible for negotiating contracts amounting to \$1000 or more, hearing officers, supervisors with authority over 20 or more employees, and any employee in a position that requires an administrative or chief business official certificate are required by law to file a statement of economic interests each calendar year. The statement must be filed, in a form provided by law, with the county clerk no later than May 1 each year (5 ILCS 420/4A-101 et seq.). Anyone required to file the statement of economic interests may obtain a 30-day extension by filing with the county clerk a declaration of intent to defer the filing.

### February 2018

National African-American History Month National Children's Dental Health Month

1	Last day that the Joint RIF Committee can reach agreement to apply the sequence of dismissal for the school year. Also-last day to distribute copies of the sequence of dismissal for that school year.
	Last day to distribute copies of the sequence of dismissal list to the exclusive bargaining representative. (24-12)
	Last day for the district superintendent to certify to the county clerk names and addresses of school employees who are required to file the statement of economic interests (Governmental Ethics Act, 5 ILCS 420/4A-106).
6	Commemorative holiday honoring Ronald Reagan (5 ILCS 490/2).
12	Abraham Lincoln's Birthday; a legal school holiday (24-2).
14	St. Valentine's Day
15	Susan B. Anthony Day; a commemorative holiday (24-2).
15-17	American Association of School Administrators' Conference, Nashville, Tennessee.
19	President's Day (Federal Observance).
22	George Washington's Birthday

**Written notice to employees** from the school board must be served at least: (1) 45 days before the end of the school term upon a probationary teacher who is not being reemployed for the following school term, and (2) 45 days, along with a statement of honorable dismissal and the reason therefor, before the end of the school term for both tenured and probationary teachers who are being honorably discharged because of a reduction in staff or discontinuation of a program. A sequence of honorable dismissal per 24-12 must be distributed to the exclusive bargaining representative at least 75 days before the end of the school term.

**Also**, at least 75 days before the end of the school term, a list (established in consultation with the exclusive bargaining representative) showing the length of continuing service of each teacher, or a list showing an alternative method for determining the sequence of dismissal established as provided in 24-12, must be distributed to the exclusive bargaining representative. Any employee not properly notified is deemed re-employed for the following year. (24-11 and 24-12)

## <u>March 2018</u>

American Red Cross Month National Middle Level Education Month Music in Our Schools Month National Nutrition Month® Women's History Month Youth Art Month

1	Last day for evaluation of principals holding a single-year contract or a principal in their final year of a multi-year contract (24A-15).
2	On or after this day, school district expenses for travel, meals, and lodging must be approved by roll call vote at an open board meeting for the following: (1) any school officer or employee that exceeds the maximum allowed under regulations adopted by the board; or (2) any board member. (50 ILCS 150/1)
5	Casimir Pulaski's birthday observance; a legal school holiday (24-2).
5	Mayors' Day; a commemorative holiday for Chicago Public Schools (24-2).
5-9	National School Breakfast Week
5-11	Foreign Language Week
11	Daylight Savings begins; set clocks ahead one hour
17	St. Patrick's Day
20	General Primary Election. (10 ILCS 5/2A-1.1)
29	Vietnam War Veterans Day; a commemorative holiday (24-2).
30	Good Friday
30-Apr 7	Passover

## <u>April 2018</u>

#### National Autism Awareness Month National Poetry Month School Library Month

	During the month of April the quarterly meeting of regional board of school trustees must be held (6-18).
1	On or before April 1, a high school may request IHSA classification variance by submitting request to IHSA Executive Director (IHSA Administrative Policies).
	Easter Sunday
	Last day for the school board to give its superintendent notice, in writing, if it intends not to renew his or her expiring employment contract, stating the specific reason therefore, unless the contract specifically provides otherwise (10-21.4).
2	International Children's Book Day
	Secretary or clerk of the school board submits official records of board actions to the treasurer of school district (10-7).
	On the first school day of April the secretary of the board shall report to the regional superintendent names and addresses of students who have left school during the previous attendance quarter (26-3a).
	In Class II counties (Cook): (1) Quarterly meeting of township school trustees (5-16); (2) township trustees make semi-annual apportionment and distribution of unused funds in permanent township fund (5-17); (3) township treasurer reports and submits his books to school trustees; also, makes semi-annual examination of each school district's records (8-14 and 8-17).
	Township treasurer reports and submits his books to school trustees; also, makes semi-annual examination of each school district's records. (8-14 and 8-17)
7-9	National School Boards Association Annual Conference – San Antonio, TX
8-14	National Library Week
22	Earth Day
27	Commemorative holiday celebrating Arbor and Bird Day (27-18).
30	Sunday - Last day for filing federal and state income tax withholding reports and paying taxes due for quarter ending March 31, 2018.

## <u>May 2018</u>

#### Better Hearing and Speech Month Food Allergy Action Month National Physical Fitness and Sports Month

	Annually a school day in May will be declared "Just Say No" Day by official proclamation of the Governor (27-20.2).
1	Last day to file required Statement of Economic Interests with the county clerk (5 ILCS 420/4A-105).
3-4	Illinois Association of School Business Officials Annual Conference, Schaumburg, IL
7-11	Teacher Appreciation Week
7-11	Illinois Law Week (27-20.1).
8	National Teacher Day
15	Day by which all children in kindergarten, second and sixth grades must present proof of having received a dental exam. Under certain conditions a school district may hold a student's report card for failure to present such proof (5/27-8.1).
20-26	Educational Bosses' Week
28	Memorial Day (observed); a legal school holiday (24-2).

### **June 2018**

#### Fireworks Safety Month Great Outdoors Month

14	Flag Day
30	Last day on which township treasurer shall deliver to the Regional Superintendent a statement showing the condition of township funds (8-13).
	Last day school officers and employees may be reimbursed for travel, meals, and lodging expenses if the board is not compliant with the Local Government Travel Expense Act (50 ILCS150/).
	Last day to accept transportation information from parents/guardians participating in the Parent/Guardian State Pupil Transportation Reimbursement Program. (29-5.2)
	End of fiscal year for most school districts.
	Effective date of the annual school audit (3-7).
	Last day for school districts to determine and post or keep available for public inspection the prevailing wage statement (820 ILCS 130/9).

The Open Meetings Act 5 ILCS 120/2.06 requires that each school board review Minutes from all closed meetings semi-annually. At such meetings the board must determine the need for confidentiality for all or any part of those Minutes or that the Minutes or portions thereof no longer require confidential treatment and are available for public inspection. Action under this section must occur in an Open Session of the Board. Although discussion of closed meeting Minutes may take place in a closed meeting, the board's determinations must be reported in open session.

## **July 2018**

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	The first school day in July the secretary of the school board shall report to the Regional Superintendent and Secretary of State the names and addresses of students who have left school during the previous attendance quarter (26-3a).
	During the month of July, the quarterly meeting of regional board of school trustees must be held (6-18).
	During the month of July, township land commissioners must have an audit of the funds under their jurisdiction (15-27).
	At the beginning of each calendar or fiscal year, the school board must give notice of its schedule of regular meetings, including dates, times and places. Notice must include publication on the school district's website. (5 ILCS 120/2.02)
1	Sunday – First day of the fiscal year in most Illinois school districts. The board of education shall adopt and file with the ISBE an annual balanced budget within or before the first quarter of the fiscal year. (17-1) Within 30 days of its adoption, the annual budget must be filed with the county clerk. (17-1 and 35 ILCS 200/18-50)
	Sunday – Last day to file with the State Board of Education attendance figures, reporting them by grade level*, for the school year that began in the preceding calendar year. (18-8.05 (F) *PA 100- 147, effective 1/1/18)
3	Class II counties (Cook): (1) Quarterly meeting of township school trustees (5-16); (2) township trustees make apportionment and distribution of unused funds in permanent township fund (5-17).
4	Independence Day; a legal school holiday (24-2).
7	Secretary or clerk of the school board shall file annual statistical report with the treasurer. (10-8)
15	Sunday - Last day for submitting to the Regional Superintendent a statement of condition of schools within each township during previous fiscal year. As a practical matter this requirement only applies to school districts in Cook County sharing a relationship with a township treasurer or trustee. (5-18) (5-18).
	Last day for school districts to file a certified copy of the prevailing wage statement with the office of the Secretary of State and the Illinois Department of Labor (820 ILCS 130/9).
	Sunday – Last day for the school district to certify to the State Superintendent of Education claim for tuition for children from orphanages and children's homes. (18-3)
29	Last day for the Regional Superintendent to survey and inspect schools and notify each school board, in writing, whether or not schools in their district have been kept as required by law under terms of state life-safety standards (3-14.21).
31	Last day for filing federal and state income tax withholding reports and paying taxes due for quarter ending June 30, 2018.

## <u>August 2018</u>

	Before the 30th day of the school year: School districts must report certain student assessment information using a form developed by the ISBE. (22-82)
1	Last day to file with the Regional Superintendent a list of all unfilled teaching positions in the district (10-20.27).
	Last day for high school boards to certify to the non-high school board the estimated amount of tuition charges for the succeeding school year (12-22).
	Including a high school student's name on school attendance records for a period of 10 consecutive days during a semester, beginning with the student's first physical day of attendance constitutes a semester of attendance for athletic eligibility purposes (IHSA By-law 3.013).
	A high school student may not have a lapse of school connection of greater than 10 consecutive days during a semester without becoming ineligible for the remainder of the semester (IHSA By-law 3.015).
	Upon an employee's written request, a school board must transmit payroll deducted union dues, payments or contributions to the specified labor organization. The transmittal must occur within 10 working days of the withholding (24-21.1).
14	Last day for school boards to forward a detailed statement of the moneys contributed to the Teachers' Retirement System, including any additional contributions due the System, to the secretary of the System (40 ILCS 5/16-155).
15	Last day to file claims for special education costs with State Superintendent (14-12.01). (Claims for private tuition reimbursement, extraordinary reimbursement and Personnel reimbursement).
	Last day for the school board to transmit claims to the State Superintendent of Education for extraordinary special education services (14-7.02).
	Last day to submit certification of all student transportation claims for reimbursement for the school year ending June 30 to the State Superintendent of Education (29-5).
20	Last day for the school board to adopt resolutions putting public policy questions on the ballot at the November 6, 2018 General Election. (10 ILCS 5/28-2) NOTE: The local school board election authority is responsible for receiving and certifying petitions and resolutions for referenda. (10 ILCS 5/28-2 and 28-5
30	Last day for the board secretary to certify public policy questions to the election authority for referendum at the November 6, 2018 General Election. (10 ILCS 5/28-5)
31	Last day for ROE to file with the State Board of Education an affidavit showing which treasurers of school districts are properly bonded (3-8 and 8-2).

# September 2018

4	Labor Day; a legal school holiday (24-2).
	All previously-authorized waivers or modifications for evaluation of certified employees terminate (2- 3.25g).
9-11	Rosh Hashanah
11	A commemorative school holiday; September 11 <sup>th</sup> Day of Remembrance (24-2).
15	Last day to submit annual report to the State Board of Education disclosing the number of teachers dismissed or removed as a result of the board's decision to decrease the number of teachers employed (10-20.26).
18-19	Yom Kippur
28	American Indian Day (27-20)
30	Last day on which regional superintendents and other persons paying money to school treasurer shall notify, in writing, the presidents of school trustees and clerks or secretaries of school boards the dates and amounts of money distributed to the school treasurer (3-14.17).
	This is the end of the first quarter of the fiscal year in most Illinois school districts and the last day for the school board to adopt its balanced budget for the 2017-2018 fiscal year. (17-1). Within 30 days of its adoption, the annual budget must be filed with the county clerk and the Illinois State Board of Education (17-1 and 35 ILCS 200/18-50).

School districts must hold at least one drill per year in each school that specifically addresses a shooting incident. Local law enforcement must be invited to participate in the drill. (105 ILCS 128/15 and 128/20)

Each school board shall annually prepare a calendar for the school term specifying the opening and closing dates and providing a minimum term of at least 185 days to insure 176 days of actual pupil attendance; provided that any of the four days allowed by law for teachers' institute, but not used as such, shall increase the minimum term (of 176 days of actual attendance) by such days not used (Section 10-19 of *The School Code*).

A new school employee is required to present to the school board a health exam and evidence of freedom from communicable disease including tuberculosis. The examination must be conducted not more than 90 days preceding the time it is presented (24-5).

The Open Meetings Act 5 ILCS 120/2.06 requires that each school board review minutes from all closed meetings semi-annually. At such meetings the board must determine the need for confidentiality for all or any part of those minutes or that the minutes or portions thereof no longer require confidential treatment and are available for public inspection. Action under this section must occur in an open session of the board. Although discussion of closed meeting minutes may take place in a closed meeting, the board's determinations must be reported in open session.

Regulations governing *Sex Equity* (23 II. Admin. Code 200 et seq.) have many requirements such as the requirement of a written policy and grievance procedure including a mandatory **evaluation of policies and practices every four years**. Check your district's practices to see if there is compliance with the regulations.

The advent of the winter season brings with it the annual task of reviewing the school district's emergency weather closing policy and procedures. At issue here are the internal procedures to be used to notify all affected parties in a timely manner, and the guidelines for the use of emergency, "Act of God", "Hazardous Threat", and **adverse weather condition days**. Section 5/10-19 and 5/18-12 of *The School Code* outlines these provisions in detail.

The *Illinois Governmental Ethics Act* (5 ILCS 420/4A-101, et seq.) requires certain school district employees and school board members to file a **statement of economic interests** each calendar year. The statement must be filed, in a form provided by law, with the county clerk no later than May 1 each year. Anyone required to file the statement of economic interests may obtain a 30-day extension by filing with the county clerk or declaration of intent to defer the filing.

The *Illinois Prevailing Wage Act* requires that laborers, mechanics and other workers employed in any public works constructed by the State and other public bodies be paid wages that are not less than the general prevailing hourly rate for similar work in the locality (820 ILCS 130/0.01). During June, Illinois school districts must determine the prevailing wage rate in the county where the district is located and a **certified copy of the determination must be sent no later than July 15<sup>th</sup> to the Secretary of State's office in Springfield and the <b>Illinois Department of Labor.** The district may use its own investigation to determine the prevailing wage or use the wage rate set by the Illinois Department of Labor. Also, be aware the Act has publication, contract and bid requirements.

The *Truth in Taxation Act* requires boards of education to determine (not less than 20 days prior to the adoption of the aggregate tax levy) the amount of money to be raised by property taxes (35 ILCS 200/18-60). If the estimate of the aggregate tax levy exceeds 105 percent of the amount extended the previous year, a public hearing on the proposed tax levy must be held (35 ILCS 200/18-70). Notice of the levy hearings must be published no more than 14 days nor less than 7 days prior to the date of the public hearing (35 ILCS 200/18, et seq.). The Cook County *Truth in Taxation Act* was repealed as of January 1, 2003; therefore, Cook County school districts now must comply with the general provisions of the Truth in Taxation Act. Allows a taxing district to add an explanation of the Property Tax Extension Limitation Law to the Truth in Taxation Notice (35 ILCS 200/18-85).

The *Property Tax Code* (35 ILCS 200/18-50) requires the governing authority of each taxing district to file a certified copy of the appropriation and budget ordinance (annual budget) with the county clerk within 30 days of their adoption. An estimate (certified by the chief fiscal officer) of revenues, by source, that the taxing district anticipates it will receive in the following fiscal year must also be filed.

*Notice of Employee Non-Renewal* - Written notice to employees from the school board must be served 45 days before the end of the school term upon any probationary teacher who is not being re-employed for the following school term and 60 days before the end of the school term for any tenured teacher who is being honorably discharged because of a reduction in staff or discontinuation of a program. Any employee not properly notified is deemed re-employed for the following year. (24-11 and 24-12) *Note*: Often collective bargaining agreements, policies and/or evaluation plans have different notice requirements from that provided in the statute. The employer should be careful to meet all relevant notice requirements.