

PUBLIC NOTICE

The Board of Education, Northfield Township High School District #225 has scheduled a Special Board Meeting on **Monday, June 8, 2020, at 7:00 p.m.** The agenda for the Special Board meeting is attached to this notice. *The meeting will be held in the Glenbrook District Office Public Meeting Room (100A), 3801 West Lake Avenue, Glenview, IL 60026.

*** This meeting will be conducted telemetrically using the Zoom webinar platform pursuant to [Executive Order in Response to COVID-19 No. 5](#)**

The meeting will be open to the public, with the exception of the closed sessions.

BRUCE DOUGHTY
BOARD PRESIDENT

ROSANNE WILLIAMSON
BOARD SECRETARY

BOARD OF EDUCATION
GLENBROOK HIGH SCHOOLS

June 8, 2020

SPECIAL BOARD MEETING – 7:00 p.m.

Location: **Glenbrook District Office Public Meeting Room 100A**
3801 W. Lake Avenue
Glenview, IL 60026*

*** This meeting will be conducted telemetrically using the Zoom webinar platform pursuant to [Executive Order in Response to COVID-19 No. 5](#)**

[View Instructions on How to Join the Zoom Webinar](#)

AGENDA

1. (7:00) Call to Order – Roll Call
2. (7:01) Approval of the Agenda for this Meeting
3. (7:02) Recognition of Community Visitors
Anyone who would like to address the Committee may do so by calling (847) 486-4728 and leaving up to a three-minute voicemail message. Comments should be related to topics on the board agenda. Messages must be left by 3:00 PM on the day of the meeting. Please leave your name and address on the message so that the administration may be able to follow up if necessary. Messages will be subsequently reviewed to ensure they are appropriate for a public presentation (e.g., no profanity), and then played aloud during the public comment period on the agenda.
4. (7:10) Approval of Consent Agenda Items:
 - A. Appointments
 - a. Certified
 - b. Support Staff
 - B. Resignations/Terminations
 - a. Certified
 - b. Support Staff
 - C. Retirement Declaration
 - a. Certified Staff
 - b. Non-certified Staff
 - D. Finance Committee Minutes - June 3, 2020
5. (7:05) Discussion/Action: Reopening for Learning Plan
6. (7:20) Discussion/Action: Summer Training Conditioning Plan Approval
7. (7:35) Discussion/Action: Financial Forecast Model Update
8. (7:55) Closed Session: To consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity; collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees; The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office,

when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance; the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired; the setting of a price for sale or lease of property owned by the public body; Security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; student disciplinary cases; the placement of individual students in special education programs and other matters relating to individual students; and litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. (Section 2(c) (1), (2), (3), (5), (6), (8), (9), (10) and (11) of the Open Meetings Act).

9. (8:10) Possible Topics for Future Board Meetings

Future Meeting Dates:

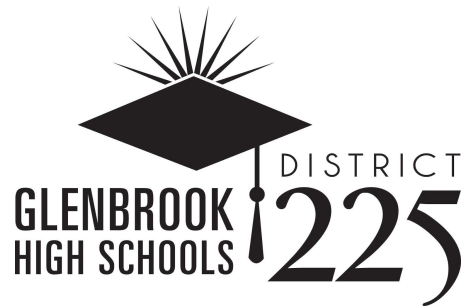
Monday, June 22, 2020 - 7:00 p.m.-Regular Board Meeting

10. Possible Action Regarding Topics Discussed in Closed Session

11. (8:15) Adjournment

Note: The times noted before the agenda items are estimates.

The electronic board packet with public documents can be found at
<http://www.glenbrook225.org/board/boardpacket/Pages/home.aspx>



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

**Instructional Supervisor, Fine Arts - GBS
Mr. Markeise Russell**

Degrees:

M.A., Illinois Principal Prep., Concordia University, Chicago, IL

M.A., Educational Leadership, Saint Mary's University of Minnesota, Minneapolis, MN

B.A., Psychology, Berklee College of Music, Boston, MA

Certifications:

Administrative (Type 75, Standard, General, Administrative)

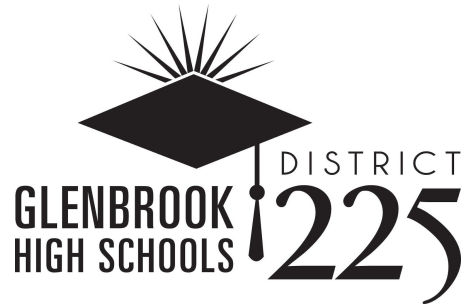
Special Teaching (K-12 Music)

Professional Experience:

Markeise currently serves as the Band Director/Lead Music Educator at Nicholas Senn High School. Some of his responsibilities include providing instrumental music instruction, directing an after school jazz ensemble and pep band, and teaching 12th grade music seminar courses aligned to college and career readiness. Some of his accomplishments included securing a \$60,000 Mr. Holland's Opus Foundation Grant, a partnership with Chicago Symphony Orchestra, and a partnership with Jazz Institute of Chicago.

Salary: \$94, 804 (MA, Step M 1.0 FTE)

Start Date: August 3, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

Teacher, English - GBN
Mr. Matthew Bourke

Degrees:

B.A., Science in Education, University of Missouri, Columbia, MO

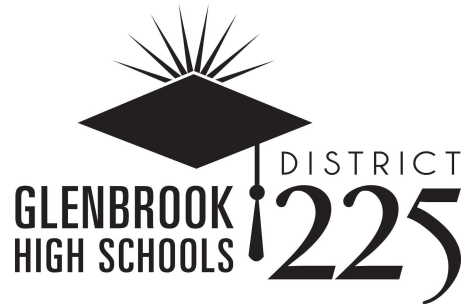
Certifications:

Secondary (English and Theater Arts)

Professional Experience:

Matthew currently serves as an English Teacher at William Fremd High School. Some of his responsibilities include developing the instruction and assessment of three curricula, refining the Sophomore English curriculum, and revising the Senior English Literature Survey course that had been steadily declining in enrollment. Previously, Matthew served as a student teacher at Glenbrook North High School where he participated in leading English courses, designed unit plans, helped produce the Glenbrook Musical, and assisted in coaching the Speech Group Interpretation and Contest teams.

Salary: \$64,057 (BA, Step C, 1.0 FTE)
Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

Teacher, Special Education - GBS
Ms. Kathryn Stoczanyn

Degrees:

M.A., Reading, ELL, National-Louis University, Chicago, IL

B.A., Secondary Education, University of Illinois at Urbana - Champaign, IL

Certifications:

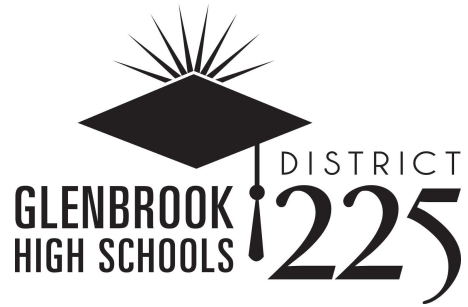
Secondary (English and LBS1)

Professional Experience:

Kathryn currently serves as a Special Education Teacher at Adlai E. Stevenson High School. Some of her responsibilities include case managing students, maintaining regular communication with parents and completing annual review and re-evaluation meetings. She taught Study Skills, Math and World History while developing the curriculum for each class. In addition, Kathryn helped develop a research-based curriculum for Study Skills and created reading inventories that were utilized for progress monitoring within the resource class.

Salary: \$77,356 (MA, Step E, 1.0 FTE)

Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

Teacher, Special Education - GBS
Mr. Jesse Sisler

Degrees:

M.A., Secondary Education - Social Science, DePaul University, Chicago, IL
B.A., History, DePaul University, Chicago, IL

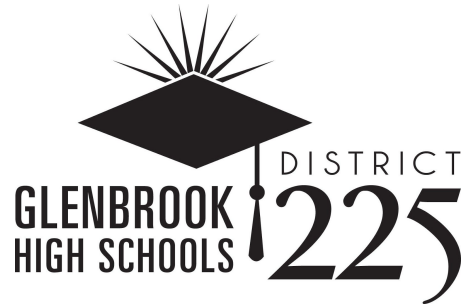
Certifications:

Secondary (History, Social Science, and LBS1)

Professional Experience:

Jesse currently serves as an Instructional Aide and a Longer Term Substitute (Special Education Teacher/Case Manager) at Glenbrook South High School. He was also a co-advisor for Model United Nations. Jesse will also teach Civics during Summer School 2020 for the Glenbrooks. In addition, Jesse is a Graduate Tutor at DePaul University where he tutors student athletes in writing and social sciences.

Salary: \$57,172.80 (MA, Step A, 0.8 FTE)
Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

**Teacher, Special Education - GBS
Ms. Amanda Komaschka**

Degrees:

M.A., Special Education, Northern Illinois University, DeKalb, IL
B.A., Special Education, Northern Illinois University, DeKalb, IL

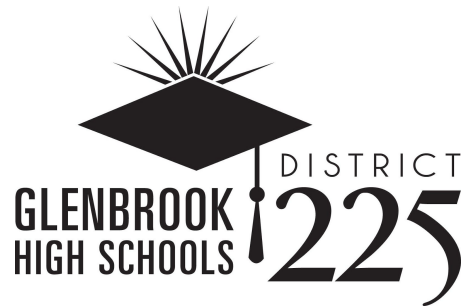
Certifications:

Special Teaching (LBS1 and Trainable Mentally Handicapped)

Professional Experience:

Amanda currently serves as an ELS Teacher at Northern Suburban Special Education District. She teaches students with developmental disabilities at high school and junior high school levels. She is responsible for creating a core curriculum based on functional academic, community and vocational skills for each student based on their IEP goals and areas of needs. Amanda was also part of a team that was awarded the NSSED APS Best Practice Award for Service-Learning for outstanding leadership and implementation of a program designed to promote understanding and inclusion of all children with disabilities.

Salary: \$108,407 (MA+15, Step U, 1.0 FTE)
Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

**Interim Instructional Supervisor, English - GBN
Ms. Amy Goldsmith**

Degrees:

M.A., Reading, Northeastern Illinois University, Chicago, IL
B.S., Education, Indiana University, Bloomington, IN

Certifications:

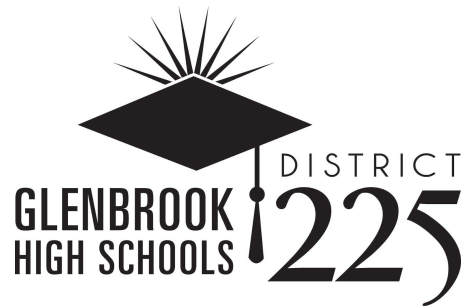
Secondary (English)

Professional Experience:

Amy currently serves as the English department's Assistant Instructional Supervisor and English teacher at Glenbrook North High School. She is responsible for department meetings, grade placements, township articulation, and change of course requests. She also supports the English department with e-learning by establishing a resource page with announcements, a curriculum share, and an archive of district communication.

**Salary: \$139,301
(MA, Step Z7, 0.5 Administration & 0.5 Teacher FTE)**

Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

**Interim Instructional Supervisor, English - GBN
Mr. Michael Greenstein**

Degrees:

Ed.D., Educational Leadership, National Louis University, Chicago, IL
M.Ed., University of Phoenix, Phoenix, AZ
B.A., Political Science and Italian, Emory University, Atlanta, GA

Certifications:

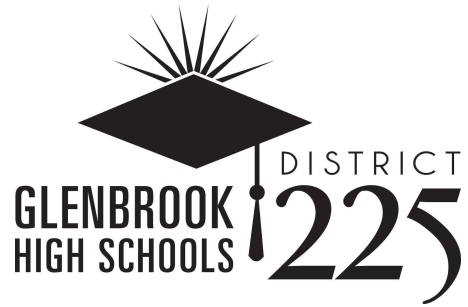
Type 75 - Administration and Supervision

Professional Experience:

Currently, Michael serves as the Social Studies Department's Interim Instructional Supervisor at Glenbrook North High School. Some of his responsibilities include evaluating teachers and department assistants, managing the department's budget, creating the department's schedule, and planning and facilitating professional development. He is also the Head Debate Coach and a Social Studies teacher at Glenbrook North High School.

Salary: \$139,981
(MA+60, Step Z2, 0.5 Administration & 0.5 Teacher FTE)

Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Appointments: Certified

**Teacher, Social Studies - GBN
Ms. Lauren Emmert**

Degrees:

B.A., Social Sciences, Michigan Technological University, Houghton, MI

Certifications:

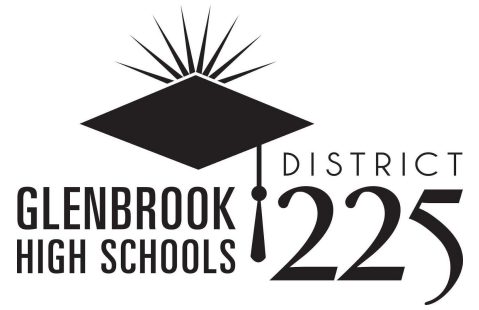
Secondary (Biological Science, History, and Social Science)

Professional Experience:

Most recently, Lauren served as a Social Studies teacher at Glenbrook North High School. Previously, she was a Biology teacher at Truman Middle College High School. She was responsible for creating her class's biology and anatomy curriculums in alignment with NGSS. In addition, she was successful in creating a brand new class that combined the elements of anatomy and psychology to help students explore their own learning process, memory skills, and stressors to encourage wellness management.

Salary: \$12,811.00 (BA, Step C, 0.2 FTE)

Start Date: August 17, 2020



To: Dr. Charles Johns
Board of Education

From: Brad Swanson

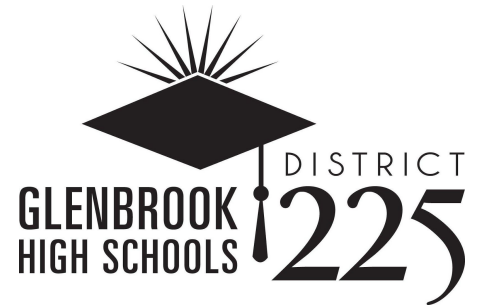
Date: June 08, 2020

Re: Appointments: Support Staff

<u>Name</u>	<u>Bldg</u>	<u>Position</u>	<u>Calendar</u>	<u>FTE</u>	<u>Start Date</u>	<u>CAT</u>	<u>Step</u>	<u>Hourly</u>
Hardin, AnnMarie	GBS	Executive Assistant, Principal	239	0.92	07/01/2020	V	C	\$26.45

Extracurricular

<u>Name</u>	<u>Bldg</u>	<u>Position</u>	<u>FTE</u>	<u>Start Date</u>	<u>CAT</u>	<u>Step</u>	<u>Stipend Amount</u>
NONE							



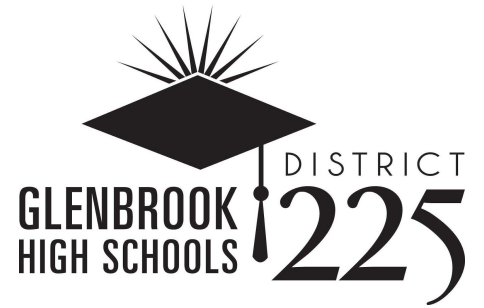
To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: June 8, 2020

Re: Resignations/Terminations: Certified

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>School</u>
Lazzaro, Tricia	Teacher/Assistant Instructional Supervisor	6/5/2020	GBO
Navarro, Julia	Science Teacher (0.25 FTE)	6/5/2020	GBS
Whisler, Daniel	Plant Operator	6/5/2020	GBN



To: Dr. Charles Johns
Board of Education

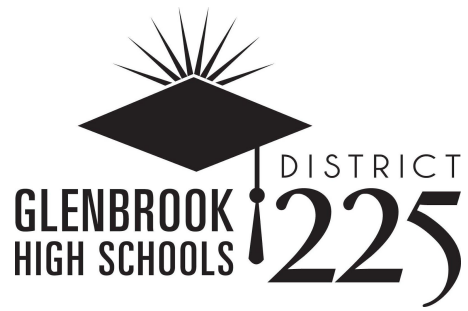
From: Brad Swanson

Date: June 8, 2020

Re: Resignations/Terminations: Support Staff

Resignations

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>School</u>
NONE			



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: June 8, 2020
Re: Certified Retirement Declarations

The following staff members have announced their intent to retire at the end of the **2021-2022** school year under the 2018-2023 Glenbrook Education Association Agreement (Appendix N) and Board Policy 6110.

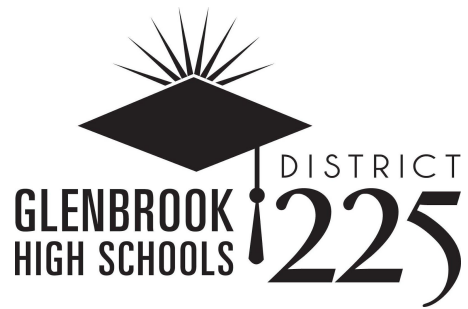
GBN	GBS
NONE	NONE

The following staff members have announced their intent to retire at the end of the **2022-2023** school year under the 2018-2023 Glenbrook Education Association Agreement (Appendix N) and Board Policy 6110.

GBN	GBS
NONE	NONE

The following staff members have announced their intent to retire at the end of the **2023-2024** school year under the Board Policy 6100.

GBN	GBS
NONE	NONE

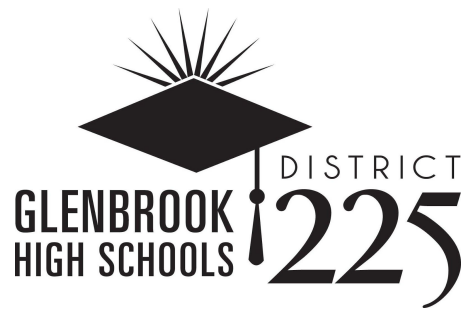


The following staff members have announced their intent to retire at the end of the **2023-2024** school year under Board Policy 6433.

GBN	GBS	GBO	GBA
Chou, Wanyin	Gudmundsson, Marianne	Strong, Doug	Williamson, Rosanne
Koeppen, Sherri	Makita-Discekici, Yasuko		
	Duffy, Laura		

The following staff members have announced their intent to retire at the end of the **2024-2025** school year under Board Policy 6433.

GBN	GBS
Gerbich, Justin	Hicks, Daniel
Gutierrez, Katherine	



To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: June 08, 2020

Re: Non-certified Retirement Declarations

The following staff members intend to retire on **June 30, 2021**, under the **GESPA Contract**.

GBN	GBS
Michael Summerfelt	NONE

The following staff members intend to retire on **June 30, 2021**, under **Board Policy 6432**.

GBN	GBS
NONE	NONE

The following staff members intend to retire on **December 31, 2021**, under the **GESEA Contract**.

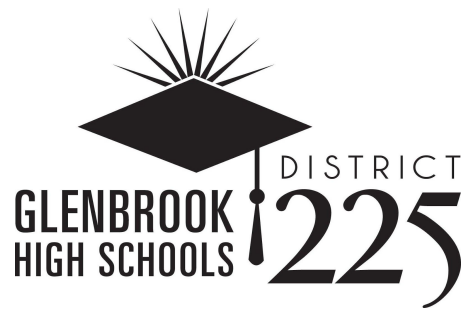
GBN	GBS
NONE	NONE

The following staff member intends to retire on **December 31, 2021**, under **the GESPA Contract**.

GBN	GBS
NONE	NONE

The following staff members intend to retire on **December 31, 2021**, under **Board Policy 6432**.

GBN	GBS
Kathleen McLaughlin	NONE



The following staff member intends to retire on **June 30, 2022**, under **Board Policy 6430**.

GBN	GBS
NONE	NONE

The following staff member intends to retire on **June 30, 2024**, under **Board Policy 6433**.

GBN	GBS
Angelica Ibarra	Carol Etherton

GLENBROOK HIGH SCHOOL DISTRICT 225

FINANCE COMMITTEE MINUTES

June 3, 2020

Administration Building - Public Meeting Room 100A*

*** This meeting will be conducted telemetrically using the Zoom webinar platform pursuant to**

Executive Order in Response to COVID-19 No. 5

Members Present: Doughty, Fagel, Finan, Gravel, Hanley, Johns, Ptak, Rafloros, Swanson, Tarver, Taub, Williamson, Wright

Also Present: Rosanne Williamson, Lauren Bonner

Agenda Item #1: Call to Order

A regular meeting of the Finance Committee was conducted telemetrically using the Zoom webinar platform pursuant to Executive Order in Response to COVID-19 No. 5, on June 3, 2020. The meeting convened at 8:05 AM.

Agenda Item #2: Recognition of Community Visitors

Dr. Gravel confirmed that there were no individuals from the public logged into the meeting, and thus no community visitors to recognize.

Agenda Item #3: Financial Forecast Model Update

Dr. Gravel provided the committee members with background information reminding them that each year the Business Services team annually prepares a financial forecast model that accounts for known and anticipated changes to the school district revenues and expenditures for the next five years. The most recent update was presented to the Finance Committee on February 4, 2020, and shared with the full Board of Education on February 10, 2020. Since that time our community has faced the tremendous challenge of addressing the coronavirus pandemic and related implications, including the possibility of decreased revenue. As part of the district's ongoing collective efforts to ensure that the school district's financial health remains stable, the team has revised the financial forecast model presented in February, taking into account updated financial assumptions.

Dr. Gravel went on to explain that when implementing known changes to assumptions for expenditures in 2020-21 (e.g., changes to FTE, advance final payment for the Allstate settlement), the next two fiscal years (2020-21 and 2021-22), show a more positive financial outlook than originally projected in February. This is primarily because of the efforts of the school district's leadership team to collaboratively refine the school operating budget formula, the manner in which capital projects are scheduled and funded, and adjustments to personnel expenses.

Dr. Gravel emphasized to the committee that it is important to note that the projection between the fiscal year 2019-20 and 2020-21 is anticipated to substantially change, due to budgeted expenditures that will not be spent as a result of the school closure period this spring (COVID-19).

Dr. Gravel proceeded to review the assumptions utilized in developing the forecast, and potential factors that might change over time. After answering questions from the committee, Dr. Gravel provided an overview of the financial forecast, emphasized that the forecast is based on our best estimates at this time.

Ms. Tarver provided an update regarding how the school district anticipates ending the 2019-20 fiscal year. In regards to operating funds, she shared that revenues collected to date are at approximately 98.9% of the budget, though we anticipate being at 100% by the end of the fiscal year. In regards to expenditures, the district has spent 81.29%, with approximately \$8.6M unspent, not including the final \$2M payment to Allstate for a past property tax dispute.

Dr. Gravel shared with the committee that the business services department will be bringing the 2020-21 Tentative Budget to the Board of Education on July 13, 2020. He also shared that an updated financial forecast will be presented to the Board after the external audit has been completed in September.

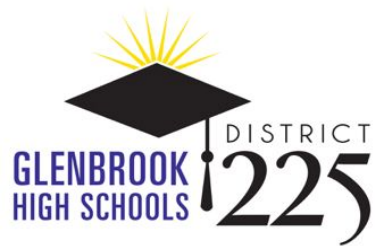
Agenda Item #4: Other Topics

Dr. Gravel welcomed Lauren Bonner, the new Associate Principal for Administrative Services at Glenbrook North High School and thanked Scott Williams, the interim Associate Principal for his service during the past school year.

Agenda Item #9: Adjournment

The meeting adjourned at 9:11 AM.

The next Finance Committee Meeting will be scheduled for the week of July 5th, 2020.



To: Dr. Charles Johns
Board of Education

From: Learning Plan Development Team

Date: Monday, June 8, 2020

Re: Learning Plan for the 2020-21 School Year

Recommendation

At this time, no recommendation is being proposed for approval by the Board of Education. This document has been developed for the sole purpose of beginning a dialogue about the learning plan for the 2020-21 school year.

The working draft plan presented within this memo is grounded in the assumption that students will be required to maintain the Restore Illinois Phase 4 guidelines including, social distancing, face masks, and groupings smaller than 50. We anticipate that the interpretation of these guidelines may change during the course of the next few months.

Background

As a result of the coronavirus pandemic, Governor J.B. Pritzker issued an Executive Order mandating all public and nonpublic schools close through March 30, 2020¹. On March 31, 2020, Governor Pritzker extended the school closure². Finally, on April 30, 2020, Governor Pritzker announced that all schools will remain closed throughout the remainder of the 2019-20 school year³.

In response to these orders, Glenbrook students and teachers transitioned from a face-to-face learning experience to one that is facilitated through the use of technology tools in an e-learning environment. Recognizing the challenges associated with transitioning a large high school district to a new instructional delivery model, district leaders, instructional coaches, and technology support personnel worked closely with our teachers to provide professional development opportunities from Monday, March 16, 2020, through Friday, March 27, 2020 (including the week of spring break). These opportunities were scheduled throughout the day, evening, and weekend hours, and included:

- Department-wide meetings for all staff to virtually gather and discuss content-specific questions in the transition to e-learning;
- Group sessions demonstrating how to create synchronous and asynchronous learning activities for their students using existing and new software tools;
- One-on-one appointments to address any technical issues (e.g., cameras not functioning, additional software installations, home network troubleshooting); and
- Open invitation drop-in sessions to discuss any question regarding e-learning, from both pedagogical and technical perspectives.

¹ [Executive Order 2020-05; COVID-19 Executive Order No. 3](#) (March 13, 2020).

² [Executive Order 2020-10; COVID-19 Executive Order No. 8](#) (March 20, 2020).

³ [Executive Order 2020-33; COVID-19 Executive Order No. 31](#) (April 30, 2020).

Glenbrook formally transitioned to e-learning on Tuesday, March 31, 2020, with professional development opportunities being offered to teachers on an ongoing basis. Prior to our first day of instruction using this new mode, the Illinois State Board of Education issued guidance outlining how student work shall be assessed during what they described as “remote learning days”:

Student work completed during the suspension of in-person instruction must not negatively impact a student’s grades or otherwise impact a student’s academic standing. As we do not yet know the full extent of the closure and want to minimize any negative effects on students, schools may allow student work to count during the closure only to increase a student’s academic standing. Our students may be experiencing varying mental and physical health challenges at this time and may have very different access to supports and technology at home. Our goal is that no student is negatively impacted by the closure and that no school district’s policies or procedures should widen the equity gap.⁴

In response to this guidance, the administration, in partnership with the Glenbrook Education Association (GEA), implemented the following protocols to guide Glenbrook’s e-learning program:

- Students would continue to be issued letter grades for each course. However, we will now use A, B, C, D, I (Incomplete), instead of A - F. No grade of F will be assigned for any student for any course at the end of the second semester. An Incomplete will be assigned in its place, and we will use the normal process to encourage students to complete missing work and earn a grade for the course.
- A baseline grade was established for all student course enrollments. Teachers were provided until Wednesday, April 1, 2020, at 9:00 PM to update their grade book with any outstanding work that was assigned prior to the school closure. Grades were subsequently extracted from PowerSchool and shared with students, parents, and teachers. These grades represented the lowest grade that a student would receive for the second semester. Teachers continued to provide opportunities for students to increase their grades.
- A survey of students and staff was conducted at the end of the first week of e-learning and as a result adjustments were made to student attendance procedures and the development of a schedule to support optional synchronous learning sessions
- Throughout the e-learning experience, students continued to follow the A(Gold)/B(Blue) schedule. All teachers were asked to plan between 45 and 90 minutes of work for students to complete each day. Students were also asked to submit an online attendance form each day, indicating that they are participating in e-learning activities.
- To provide additional opportunities for teachers to plan future e-learning experiences, and to enhance their own skills by receiving additional training, remote learning planning days granted by ISBE were implemented each Wednesday. These represented five non-student attendance days during April and May.
- A schedule was implemented during the third week of e-learning that enabled teachers to schedule optional synchronous online meetings with their students. The schedule provided the ability for teachers to schedule sessions, without the complication of overlapping one another’s efforts.
- The school district requirement that all courses shall conclude with a final evaluation (Board Policy 7260) was waived for the second semester of the 2019-20 school year.

⁴ [Mandatory Suspension of In-Person Instruction Guidance for Illinois Schools and School Districts](#) (April 1, 2020).

As the 2019-20 school year comes to a close, the Illinois State Board of Education has provided initial guidance for reopening schools in the fall. While reopening will look different in different regions of the state, it is likely that highly populated areas will implement some form of e-learning when students return this fall. For Glenbrook, e-learning will be different than it was this spring in the following ways:

- Teachers will provide a combination of required synchronous and asynchronous learning activities following the A(Gold)/B(Blue) daily schedule. New content will be introduced during required e-learning sessions as it would in a regular face-to-face setting.
- Students will be required to engage in the learning activities assigned by their teachers each day, and will receive grades as they would in a regular face-to-face setting. Daily attendance procedures will be followed. As part of this, parents will be expected to notify the school should their child need to be absent from school on a given day, or a part of the day.
- As long as it is safe to do so, the school buildings will remain open throughout the school day for permitted scheduled activities, and access to essential resources to support students (e.g., counselors, social workers, special education support).

The draft plan that follows represents the ongoing efforts of the administration and the Glenbrook Education Association to develop a plan for learning in the 2020-21 school year. We are continuing to monitor the public health situation within Cook County and the Glenview/Northbrook communities. Members of our leadership team also remain in constant communication with the Illinois State Board of Education and our neighboring school districts (both elementary and high school), to share our thoughts and learn from each other. The administration will continue to keep the Board informed with updates to the draft plan throughout the summer months.

Learning Plan for the 2020-21 School Year

A team has been established to create the 2020-21 learning plan for the Glenbrook High Schools. Initial members of this team include:

- Administration
 - Dr. Charles Johns
 - Dr. R.J. Gravel
 - Mr. Brad Swanson
 - Dr. Rosanne Williamson
 - Dr. John Finan
 - Dr. Lauren Fagel
 - Mr. Jason Markey
 - Dr. Jennifer Pearson
 - Additional Administrators as Needed
- Glenbrook Education Association (GEA)
 - Mr. Matt Whipple
 - Mr. Bob LeBlanc
 - Ms. Sharon Sheehan
 - Ms. Pearl Lee

Over the next several weeks we plan to gather feedback on our draft plan from members of our support staff employee groups (e.g., instructional assistants, paraprofessionals, clerical and specialist personnel), parents, and students. **We are also in the process of analyzing results from two e-learning feedback surveys that inform our work.** An essential goal in the development of this plan is to ensure that it reflects feedback from all of our stakeholder groups, while maintaining alignment with the proceeding guiding principles.

Guiding Principles

As the planning team met, a series of principles were defined to use as cornerstones of the school district's learning plan for the 2020-21 school year:

1. Maintain the health and safety of all students and staff;
2. Provide meaningful and engaging academic experiences for all students;
3. Address the social and emotional needs of all students;
4. Provide consistency and stability for all students and staff; and
5. Provide continuous professional learning opportunities for staff that address learning needs unique to this time.

Health and Safety Guidance

State departments of education and local school districts across the country have started to discuss reopening models for fall. An essential element of each of these plans is to ensure that schools are able to decrease the risk of COVID-19 spread through a variety of social distancing techniques. Current guidance from the CDC recommends the following behaviors to reduce the COVID-19 spread⁵:

- Students and staff staying home when appropriate;
- Teaching and reinforcing handwashing with soap and water for at least 20 seconds and increase monitoring to ensure adherence among students and staff;
- Face coverings should be worn by staff and students (particularly older students) as feasible, and are most essential when physical distancing is difficult;
- Clean and disinfect frequently touched surfaces, and either limit the use of shared objects, or clean shared objects between use;
- Space seating/desks at least 6 feet apart when feasible. Turn desks to face in the same direction (rather than facing each other), or have students sit on only one side of tables, spaced apart;
- Create distance between children on school buses (e.g., seat children on child per row, skip rows) when possible;
- Install physical barriers, such as sneeze guards and partitions, particularly in areas where it is difficult for individuals to remain at least 6 feet apart (e.g., reception desks),
- Provide physical guides, such as tape on floors or sidewalks and signs on walls, to ensure that staff and children remain at least 6 feet apart in lines and at other times (e.g., guides for creating “one way routes” in hallways);
- Close communal use shared spaces, and add physical barriers between bathroom sinks especially when they cannot be at least 6 feet apart;
- Have children bring their own meals as feasible, or serve individually plated meals in classrooms instead of in a communal dining hall or cafeteria;
- Offer options for staff at higher risk of severe illness (including older adults and people of all ages with certain underlying medical conditions) that limit their exposure risk (e.g., telework, modified job responsibilities that limit exposure risk);
- Offer options for students at higher risk of severe illness that limit their exposure risk (e.g., virtual learning opportunities);
- Consistent with applicable law, put in place policies to protect the privacy of people at higher risk for severe illness regarding underlying medical conditions;
- Pursue virtual group events, gatherings, or meetings, if possible, and promote social distancing of at least 6 feet between people if events are held. Limit group size to the extent possible;
- Limit any non-essential visitors, volunteers, and activities involving external groups or organizations as possible;
- Ensure that student and staff groupings are as static as possible by having the same group of children stay with the same staff (all day for young children, and as much as possible for older children);
- Stagger arrival and drop-off times or locations by cohort or put in place other protocols to limit contact between cohorts and direct contact with parents as much as possible;

⁵ [Considerations for Schools: Promoting Behaviors that Reduce Spread](#) (May 19, 2020).

- When possible, use flexible worksites (e.g., telework) and flexible work hours (e.g., staggered shifts) to help establish policies and practices for social distancing (maintaining distance of approximately 6 feet) between employees and others, especially if social distancing is recommended by state and local health authorities;
- Implement flexible sick leave policies and practices that enable staff to stay home when they are sick, have been exposed, or caring for someone who is sick;
- Monitor absenteeism of students and employees, cross-train staff, and create a roster of trained back-up staff; and
- Train staff on all safety protocols and conduct training virtually or ensure that social distancing is maintained during training.

In addition to the logistical guidance offered by the CDC, the Illinois State Board of Education, Illinois Department of Public Health, and the Illinois Department of Commerce and Economic Opportunity have published documents that reinforce and clarify guidance for Illinois schools. This statewide guidance is in alignment with the five phases of Restore Illinois⁶, with an emphasis that local school boards will ultimately be responsible for developing a plan that is appropriate for their community and within the guidelines offered by local health officials.

⁶ [Restore Illinois: A Public Health Approach to Safely Reopen Our State](#) (May 5, 2020).

Draft Learning Plan for the 2020-21 School Year

Prior to presenting the draft learning plan for the 2020-21 school year, it is important to emphasize that this is a draft document.

The plan is grounded in the assumption that students will be required to maintain the Restore Illinois Phase 4 guidelines including, social distancing, face masks, and groupings smaller than 50.

This plan will continue to evolve based on the most recent public health information, guidance from the Illinois State Board of Education, feedback from stakeholder groups, and our guiding principles.

It is estimated that the northeast health region, which includes Glenview and Northbrook, will transition to phase 4 (revitalization) by August. During this phase, gatherings of up to 50 people are allowed, and schools can reopen under guidance from the Illinois Department of Public Health. At this time, very minimal guidance has been offered. It is further estimated that a region will transition to phase 5 after a vaccine or highly effective treatment becomes widely available. Until that time, face coverings and social distancing will remain the norm. Progressing to the next phase will be guided by [metric data tracing](#). With this knowledge, we reviewed the health and safety guidance previously presented and considered different learning plan models for the start of the 20-21 school year.

Proposed Model: Enriched E-Learning with Gradual Return

As shared earlier, we identified a series of principles to use as cornerstones of our plan:


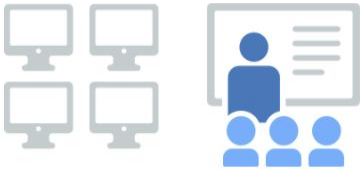

1. Maintain the health and safety of all students and staff;
2. Provide meaningful and engaging academic experiences for all students;
3. Address the social and emotional needs of all students;
4. Provide consistency and stability for all students and staff; and
5. Provide continuous professional learning opportunities for staff that address learning needs unique to this time.

From an instructional perspective, we believe that providing a consistent and stable learning environment is a critical element for student success. And while we are all yearning for a return to normalcy, we acknowledge that essential health and safety measures present barriers in restoring what we know as normal. Given these barriers:

1. We believe that the next best thing from being with our students on a daily basis in the classroom, is to provide a consistent e-learning experience that mirrors as much of a normal school day as possible, until we are able to return; and
2. We acknowledge that there are times when our students need access to face-to-face interactions and services within the school building.

Taking these elements into consideration, we have developed a unique learning experience that we have termed enriched e-learning with a gradual return model. This model provides a consistent, predictable experience for both our students and instructional staff. It also provides the greatest stability should the region need to transition to an earlier phase. If we were to bring large groups of students back at the start of the year, it is very likely we would have to suspend face-to-face instruction for a period of time upon learning of a COVID-19 case. By starting in a mode of e-learning, we will be able to validate our e-learning parameters and experience, enabling students and teachers to more effectively transition between e-learning and face-to-face learning as necessary.

Table 1
Enriched E-Learning with a Gradual Return Model

Phase 4 (Revitalization)		Phase 5 (Restored)
All Students Participating in E-Learning	Enriched E-Learning Supports Available In-School As Needed	All Students Return
		

As suggested in the header, the Enriched E-Learning Gradual Return Model is aligned to the phases presented within the Restore Illinois framework. Grounded in a consistent mode of delivery, this model seeks to provide stability for students while learning from home, with access to on-site services at the school building. Examples of these on-site services include:

Freshman Students

- A freshman experience event would be offered to students prior to the first day of school. This would be scheduled across multiple days in order to accommodate small groups of students in the building at one time.

All Students

- Students begin the fall semester with e-learning on Wednesday, August 19, 2020.
- E-Learning will include required synchronous sessions and regular attendance and grading practices. Throughout phase 4, e-learning will remain the backbone of our instructional delivery model.
- After Labor Day (4 instructional days for A(Gold) and B(Blue) classes), face-to-face services will be offered to all students by appointment. Examples of these services include:
 - Academic support;
 - Counseling;
 - Case management; and
 - Related service, as needed.
- A slow and steady return of students or groups of students allows us to safely scale up our operations to meet students' needs. Continuous evaluation of public health information will be used to determine the rate and type of scaling up.
- All students will participate in a Tier 1 curriculum designed to address the social/emotional needs of students.
 - The Tier 1 curriculum will include components that serve as a screener for students who need Tier 2 and 3 interventions and supports.
 - This is a critical component of the plan as it ensures that students feel safe and ready to learn.

All Staff

- Staff will continually have access to school buildings to access learning materials, teacher workrooms, and offices. They will also have the ability to record instructional lessons, receive technology support, meet with small groups of students by appointment, and meet with course teams or instructional coaches.

- Non-instructional staff members whose positions allow for remote working will continue to work from home, remaining on call and locally available. Staff members whose positions do not allow for remote working will work their daily schedule, with modifications to ensure social distancing guidelines are followed.

Next Steps

As we continue to develop the best learning model for our students, the following represent a few of the questions that we are processing on an ongoing basis:

Operational

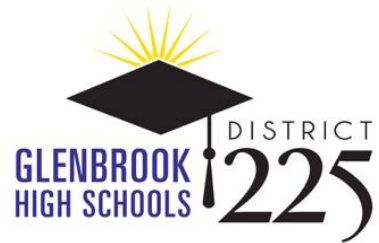
- How does any new guidance for school reopening issued by the Illinois State Board of Education, the Illinois Department of Public Health, or the Cook County Department of Public Health impact our current plan?
- When considering our guiding principles, does the current plan meet the needs and expectations of our local school community, including our students, parents, and staff?
- In what ways can we continue on the path to opening our schools?
 - What services can be provided within the school building each school day that would be in alignment with current health guidance?
 - What reasonable accommodations can be made to safely open our schools, and what resources would be required?
 - What modifications to school entry procedures need to be made (e.g., temperature checks, student and staff check-in)?
 - What requirements will be established for all students and staff (e.g., wearing masks)? How will these be enforced?
 - How will we manage the challenge of some students or staff members that are unable to return to the building for medical reasons?

Academics, Activities, Athletics, and the Arts

- How will we ensure an academic environment in which all students can succeed while maintaining academic integrity?
- How will we address “learning loss”, or potential knowledge gaps from the previous grade level?
- How will we address the social and emotional needs of students and staff as a new school year begins?
- Will it be possible to provide athletic and extracurricular opportunities this fall? How will we ensure that these activities are both safe and meaningful?

E-Learning

- How will we ensure all students have equal access and opportunity to participate in e-learning?
- What is the ideal e-learning schedule that will balance synchronous sessions, asynchronous sessions, and time for academic support and other services?
 - What is an ideal schedule?
 - How long will synchronous sessions be?
- In a traditional environment, students attend a 90 minute class session in a face-to-face environment, and then have homework to complete outside of class. What guidelines would apply to an e-learning environment?



To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel
Ms. Vicki Tarver

Date: Monday, June 8, 2020

Re: Financial Forecast Model Update

Summary

The Finance Committee met on Wednesday, June 3, 2020, and performed a deep-dive into the updated financial forecast model, and the school district's projected expenditures and revenues as we near the conclusion of the 2019-20 fiscal year. The following is a summary of the key takeaways from the discussion:

- As of June 1, 2020, the school district has received 98.70% of its budgeted revenue and has spent 81.29% of its expenditures. By the conclusion of the 2019-20 fiscal year, we anticipate nearly 100% of budgeted revenue and will spend 94.18% of expenditures.
- While the school district was projected to decrease fund balance by \$2,000,0000 (Allstate settlement installment), we anticipate that the decreased expenditures will result in a net increase to fund balance. The actual amount of the increase will be calculated as part of the external audit that will be finalized in September.
- After incorporating changes to revenue projections, and the anticipated pre-payment of the final installment from Allstate settlement, we anticipate presenting a balanced operating budget for the 2020-21 fiscal year.
- It is important to remember that financial projections are the best estimate, based on what is known at this time. It is likely that the underlying assumptions will fluctuate over time. The Business Services team will continue to monitor local, state, and federal trends that could impact school district revenues or expenditures, and will provide updates to the Finance Committee.
- An updated financial forecast model will be presented to the Finance Committee in October 2020, after the external audit has been completed.

At Monday's meeting, we will present a brief summary of our financial position and offer an opportunity for any questions from the Board. Should you have any questions regarding the information presented within this memo in advance of the meeting, please do not hesitate to ask.

Background

Each year the Business Services team prepares a financial forecast model that accounts for known and anticipated changes to the school district revenues and expenditures for the next five years. The annual update was presented to the Finance Committee on February 4, 2020, and shared with the full Board of Education on February 10, 2020. Since that time our community has faced the tremendous challenge of addressing the coronavirus pandemic and related implications, including the possibility of decreased revenue. As part of our ongoing collective efforts to ensure that the school district's financial health

remains stable, the team has revised the financial forecast model presented in February, taking into account updated financial assumptions.

In revising the February 2020 model, the team primarily focused on changes to revenue assumptions with respect to local, state, and federal revenue sources. While additional changes to expenditures might be deemed necessary in the future, our school district's long-term financial strategy (which has contributed to our AAA bond rating from both Moody's Investors Service and S&P Global) has been grounded in preserving our student's experience in all aspects of their educational journey (e.g., academic, activities, arts, and athletics). To this end, we have maintained that should substantial adjustments to expenditures be necessary as a result of changes in revenue, such efforts would be initiated through a collaborative process with sufficient time to process the programmatic impact of any changes. If we did not have the ability to implement a process on a timely basis, due to the proximity to the upcoming fiscal year (e.g., legislative action in May 2020, and the new fiscal year begins in July 2020), such collaborative process would immediately commence, with decisions to take effect in the following fiscal year (e.g., July 2021). The school district would subsequently rely upon reductions in non-programmatic expenditures, and potential use of the school district's fund balance (reserve) to fund activities for the upcoming fiscal year at their original intended levels.

As will be shown at the end of this memo, when implementing known changes to assumptions for expenditures in 2020-21 (e.g., changes to FTE, advance final payment for the Allstate settlement), the next two fiscal years (2020-21 and 2021-22), show a more positive financial outlook than originally projected in February. This is primarily because of the efforts of the school district's leadership team to collaboratively refine the school operating budget formula, the manner in which capital projects are scheduled and funded, and adjustments to personnel expenses. While our school district has made considerable progress with respect to managing expenses related to the employee health benefits program, no adjustments have been incorporated into the financial forecast at this time.

It is important to note that the projection between fiscal year 2019-20 and 2020-21 is anticipated to substantially change, due to budgeted expenditures that will not be spent as a result of the school closure period this spring. For example, the school district has projected that \$1.3 million dollars will be unspent in substitute teacher, supervision, summer programs, and overtime expense accounts. Should this amount remain stable through June 30th, the school district would realize a fund balance increase by a minimum of \$1.3 million dollars.

Developing Assumptions

The team has referenced multiple historical data points to help inform our revenue assumptions. Specifically, we have expanded our trend analysis lookback period from 5 years to 13 years, which includes data from the economic downturn and global financial crisis that took place between fiscal years 2007 to 2009 (the Great Recession). We have also utilized the most recent guidance and legislative actions from the United States Department of Education, Illinois General Assembly, Illinois Department of Revenue, Illinois State Board of Education, Cook County Assessor, and the Cook County Clerk regarding individual revenue sources. This information was subsequently entered into our financial forecast analytics tool, 5Cast.

To provide insight into the data utilized to define the revenue assumptions utilized in the updated financial model, we have compiled a series of tables with source data and the resulting assumption based on that data. This is the same data that our team utilizes on an annual basis to update our assumptions, but offers an extended trend analysis for illustrative purposes.

Local Revenue

The school district's total budgeted direct receipts revenue for the 2019-20 fiscal year was \$139,507,972 (this amount excludes the TRS on-behalf payment and revenue from the sale of fixed assets). Of the total revenue budgeted for the fiscal year, 94.6% is attributed to local revenue, and 81.5% is collected through property taxes. The remainder of local revenue is attributed to student fees, Corporate Personal Property Replacement Tax, interest earnings, The Glen Make-Whole payments, and miscellaneous revenue.

To develop financial projections for property taxes, there are four factors to be considered: timing of tax receipts, collection rate, increase of the levy through CPI, and new property.

Timing of Tax Receipts

During a fiscal year, the school district receives part of its property tax collections from one levy year (52%), and part from a second levy year (48%). This is a unique circumstance in Cook County based on when property tax bills are calculated and payments required from taxpayers.

Collection Rate

In addition to each tax levy being split between two fiscal years, each school district needs to account for a portion of the levy that will not be collected due to the non-payment of taxpayers. Table 1 illustrates the most recent audited data identifying the percentage of levy received by tax levy year. As summarized at the bottom of the chart, the school district's average collection rate is 97.07%. However, if you remove the 2016 levy year, which serves as a statistical outlier due to the timing of collections during 2016, the average is 97.66%.

Table 1
Property Tax Levies and Collections

Tax Levy Year	Taxes Levied	Taxes Collected*	Percentage of Levy
2007	\$87,359,904	\$85,010,449	97.31%
2008	\$82,078,726	\$90,519,894	98.31%
2009	\$93,738,188	\$91,164,927	97.25%
2010	\$97,759,455	\$95,373,172	97.56%
2011	\$98,340,107	\$96,353,699	97.98%
2012	\$102,116,482	\$99,985,713	97.91%
2013	\$104,942,068	\$102,980,052	98.13%
2014	\$107,465,094	\$105,189,849	97.88%
2015	\$109,431,809	\$106,536,549	97.35%
2016	\$110,835,607	\$101,052,672	91.17%**
2017	\$114,250,151	\$110,747,143	96.93%
2018	To Be Audited in August 2020		
2019	Announced June 2020		
Average Collection Rate			97.07%

* Amounts displayed are net of tax refunds for a given levy year.

** There was a significant tax refund associated with Northbrook Court that resulted in the lower tax collection level.

Data Source: District's Comprehensive Annual Financial Report (CAFR)

What is important to note within Table 1 is that even during the recession (tax levy years 2008-2010), the school district maintained a strong collection rate. Considering this trend data, the school district has developed an assumption that it will receive 97.5% of property tax revenue for each fiscal year.

Increase of the Levy through CPI

To develop a levy, the school district begins by reviewing the most recent property tax extension (finalized by the Cook County Clerk in June of the prior fiscal year) and determines if tax amounts levied in the prior year should be decreased, left at the same level, or increased. Historically, the school district has increased the tax levy by the maximum amount allowable under the Property Tax Extension Limitation Law (PTELL), which is the lesser of 5%, or the applicable percentage increase in the Consumer Price Index (35 ILCS 200). Table 2 presents a historical review of annual CPI increases and changes in the school district's tax rate.

Table 2
CPI Increase and School District Tax Rate

Tax Levy Year	Tax Rate	CPI Increase
2007	1.4024	2.5%
2008	1.3830	4.1%
2009	1.3950	0.1%
2010	1.6090	2.7%
2011	1.8190	1.5%
2012	2.0280	3.0%
2013	2.3410	1.7%
2014	2.3670	1.5%
2015	2.4930	0.8%
2016	2.1060	0.7%
2017	2.1020	2.1%
2018	2.096	2.1%
2019	Announced June 2020	1.9%
2020	Announced June 2021	2.3%
Average	1.92845	2.5%

Data Source: Cook County Clerk

While a trend analysis was used to offer an average collection rate for property taxes, the volatility in CPI increases requires a different approach. In lieu of a trend analysis represented through a rolling average, the district has historically utilized a projection recommendation offered by the Illinois Association of School Business Officials and Forecast5 Analytics for all levy years for years in which CPI has not yet been announced by the Bureau of Labor Statistics. In recent years, this amount has been 2.0%. However, based on the monthly CPI trend, this number has been reduced to 1.0% for levy year 2021 and 1.5% for levy years 2022-2024. This is a substantial change in the forecast but should be noted that its impact will not be experienced by the school district until the fiscal year 2022-23.

New Property

In addition to the increase from CPI, a school district's tax levy also is increased by the amount of new property added to the tax base since the last extension was finalized. It is important to note that increased revenue as a result of the new property provides the financial resources necessary to provide educational services to the increased student population. The ability to increase the District's tax extension as a result of the new property only exists in the year in which the new property is added to the tax base. If the levy does not reflect a calculation to capture the potential new property in a given year, the negative financial impact compounds each year.

Given the size of Cook County, and the different offices and entities involved with determining new property each year, it is difficult to predict the amount of new property that will be added to the tax base in any given year. As a result of this challenge, the district utilizes a trend analysis to determine the amount to be levied each year, based on historical increases and known expiring property tax incentives (e.g., TIF districts). Table 3 presents a historical review of the school district's EAV divided into existing and new property groups.

Table 3
Property Tax Levies and Collections

Tax Levy Year	Total EAV	New Property
2007	\$6,229,275,624	\$87,008,421
2008	\$6,661,941,398	\$88,682,778
2009	\$6,684,025,879	\$64,883,932
2010	\$6,035,735,205	\$43,259,327
2011	\$5,407,332,337	\$12,930,537
2012	\$5,037,187,441	\$51,343,710
2013*	\$4,482,911,139	\$32,221,538
2014	\$4,541,507,704	\$42,506,632
2015	\$4,390,619,134	\$39,829,951
2016*	\$5,264,632,513	\$35,971,336
2017	\$5,436,852,518	\$68,509,478
2018	\$5,272,721,056	\$45,843,135
2019	Announced June 2020	
Average New Property		\$52,013,126

* Denotes a triennial reassessment year in Cook County
Data Source: District's Annual Budget

Due to the unpredictable nature of new property growth, the district has utilized the amount of \$35,000,000 for new property growth. This amount is below the rolling average of new property but represents a conservative average of the lowest five years. An exception to this assumption is for levy year 2022, where the amount utilized is \$450,000,000. This amount reflects a conservative estimate for the value of all property within The Glen TIF district which expires in the levy year 2022 *and* additional new property for the year.

State Revenue

The Illinois General Assembly took action in 2017 to restructure the school funding formula. As part of this action, each school district was assigned a tier, which defines the level of new revenue it will receive from the evidence-based funding stream (the primary state funding stream). Glenbrook has maintained the designation of tier 4, meaning that it is only eligible for a portion of 0.1% of any new dollars made available to schools through the evidence-based funding allocation. In essence, this means that the school

district has remained in a hold-harmless status, receiving the same amount each year that it has received since 2017. For the 2019-20 fiscal year, this amount was \$3,364,000.

In addition to evidence-based funding, the Illinois General Assembly has identified several programs to be supported by State funds. These programs provide targeted funds for specific purposes including private facility tuition, special transportation, and orphanage tuition, typically through a reimbursement arrangement (e.g., the school district receives reimbursement for the prior school year's expenses).

On Tuesday, May 26, 2020, the statewide management alliance composed the following announcement:

In a whirlwind abbreviated special session, the General Assembly approved a FY21 budget (SB 264, sponsored by Sen. Don Harmon, D-Oak Park, Sen. Andy Manar, D-Bunker Hill and Rep. Greg Harris, D-Chicago) that avoids severe cuts to schools, local governments or skipping the state's full statutory pension payment.

Quite the outcome, to say the least. For schools, K-12 education funding will be held at the same level as in the current budget. Districts will receive level funding for mandated categorical payments and early childhood programs, as well as an increase in special education reimbursement.

More details are available about school funding. The FY 21 EBF appropriation includes a \$12.7 million increase from FY 20. Of that, an additional \$5.8 million is needed to fully fund the FY 21 base-funding minimum (hold harmless based on FY 20 allocations) and to make necessary adjustments as provided by the Illinois State Board of Education.

With this appropriation, there will be no new tier funding allocated to school districts in FY 21; however, school districts will receive the same amount of EBF in FY21 as they received in FY 20. Also, an additional \$1 million is appropriated to fill any base-funding minimum gaps that may arise.

For special education, the orphanage tuition line item for FY 21 includes an increase of \$11.2 million over FY 20 to meet reimbursement costs. Regular/vocational transportation is identical to FY 20 and agriculture education remains flat.

With this information, we are confident that our assumptions to assume that state funding will remain flat remains valid for the foreseeable future. Dr. Johns and Dr. Gravel will also be participating in an ED-RED member meeting on Friday, June 5, 2020, where Senate President Harmon will be the guest speaker. We will be submitting questions regarding the 2020-21 budget allocation on behalf of the school district and will provide any additional insight shortly thereafter.

Federal Revenue

The United States Congress has also identified funding priorities in the form of restricted grants. Many of these grants are coordinated by the Illinois State Board of Education, whereas others are facilitated by our special education cooperative, NSSSED, or other State agencies. Given that most of the grants are designed as flow-through grants, where federal funds are collected by an administrative agency, and then passed on to local school districts, they are paid in a very timely fashion. Payment of these grants is initiated after the District submits claims with the required documentation, to the facilitating agency. As a result of this

structure and the current Department of Education budget, the district assumes that federal funding will remain flat and that revenue streams will equal its expenses.

In addition to our traditional federal revenue streams, the State of Illinois is eligible for \$569.5M in federal CARES Act funding from the Elementary and Secondary School Emergency Relief Fund. An additional \$108.5M in funding has also been made available from a separate federal grant for governors to use at their discretion to support educational activities. Individual school districts in Illinois will receive CARES funding based on their proportional allocation of Title I dollars during the 2019-20 fiscal year. For Glenbrook, this means the school district will have access to \$247,104. This funding can be used in any of the following purposes:

- Activities authorized in the Every Student Succeeds Act (ESSA), Individual with Disabilities Education Act (IDEA), Carl D. Perkins Career and Technical Education Act (Perkins), and McKinney-Vento Act;
- To address the needs of low-income children or students, children with disabilities, English Learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth. Funds can also be used for outreach and service delivery;
- Providing:
 - Meals to eligible students;
 - Technology for online learning between all students and classroom teachers (including hardware, software, and connectivity);
 - Guidance for meeting the requirements under the IDEA and other educational services (e.g., educators providing services through digital or online platforms, counseling services, and guidance services consistent with federal, state, and local requirements);
 - Mental health services and supports; and
 - Summer learning and supplemental after-school programs, including classroom instruction or online learning;
- Addressing needs of individual schools resulting from the coronavirus and resultant school closures;
- Efforts between districts and other partners to develop, prevent, prepare for, and respond to coronavirus;
- Professional development to minimize the spread of infectious diseases (e.g., sanitation training);
- Cleaning and sanitizing school and district buildings; and
- Other activities necessary to maintain the operation and continuity of services.

These one-time funds are intended to reimburse expenses that school districts incurred as a result of the pandemic and in preparation for potential future school closures or modified student experiences. As a result, these funds are not included in any change in assumptions.

Updated Financial Model

As a reminder, the school district partners with Forecast5 Analytics to support our short and long-term financial planning efforts. Our financial forecast tool, 5Cast, has been widely adopted by school districts and other municipal organizations throughout our region. A primary reason for the high adoption rate is the solution's overall toolset, comprehensive reporting suite, and ability to develop multiple 'what-if' scenarios to predict the impact of different local, state, and federal conditions such as we are facing today. As part of Forecast5's commitment to projection integrity, their product 5Cast references several data sources to develop a projection with strong integrity, including:

- Audited, historical budget performance and fund balances from the Annual Financial Report, which solely defines school district financial data from prior years;

- Current year budget as stated on the ISBE Budget Form, which defines the school district’s financial plan for the current year;
- Projected local property tax and salary/benefit expenditures based on District-defined values entered into 5Cast’s calculators; and
- Projected revenue and expenditures projections based on District-defined values.

Utilizing the updated revenue assumptions, a graphical representation of the financial projection has been prepared. Several key expense considerations implemented into the model effective with the 2020-21 fiscal year include:

- Identification of new revenue streams;
- Review of all non-personnel related expenditures;
- Implementation of a 3-year capital project plan, reducing the number of enhancement and modernization projects;
- Review and renegotiation of contracted service agreements;
- Reevaluate all positions and associated work calendars through attrition; and
- Application of the teacher FTE formula as in previous years; the assignment of FTE will be judicious and mindful of the larger financial picture.

Table 4
Revenue Assumptions

Assumption	2020-21 Revised Model
Property Tax Revenue	52% of LY2019 48% of LY2020 97.5% Collection Rate CPI of 2.3% for LY2019 CPI of 1.0% for LY2020 CPI of 1.5% for LY2021+ \$35,000,000 New EAV Growth for LY2019, 2020, and 2021, 2023 \$450,000,000 New EAV Growth for LY2022 (The Glen)
Make-Whole Payments	Enrollment Estimates for 2020-21, 2021-22, and 2022-23 (Last Year)
Corporate Personal Property Replacement Tax (CPPRT)	Budgeted Amounts for 2019-20
Interest Income	25% of Budgeted Amounts for 2019-20
Student Fees	Budgeted Amounts for 2019-20
Evidence-Based Funding Formula	Budgeted Amounts for 2019-20
State and Federal Categorical Grants	Budgeted Amounts for 2019-20
Debt Service	Debt Book Values

Table 5
Expenditure Assumptions

Assumption	2020-21 Revised Model
Staffing Projections	Implementation of Teacher Staffing Formula and GEA Contractual Commitments for the 2020-21 School Year
Salaries and FICA / Medicare (Increase w/ Lane and Step)	Zero-Based Budget Calculation for All Employee Groups for 2020-21 3.75% for Teachers for 2021-22+ 3.75% for Non-Licensed Personnel for 2021-22+ 2.50% for Administrators for 2021-22+ 2.00% for Extra Duty for 2020-21+ 5.00% for Licensed Substitutes for 2020-21+
Employer IMRF	10%
Health Benefits	2.5% for Medical / Dental for 2020-21 5% for Medical / Dental for 2021-22+ 1% for Life / LTD for 2020-21+
Retirement Contributions and Lane Changes	\$100,000
Non-Personnel Expenditures	Based on Contractual Agreements, New Initiatives, and CPI - \$400,000 increase to Transportation for 2020-21
Dues, Fees, and Other	<u>Removal</u> of \$2,000,000 for 2020-21 (Note: Allstate Settlement)
Capital Projects (Allocation of Make-Whole Payments <u>or</u> Transfers from Operating Funds to the Capital Projects Fund)	\$1,450,000 for 2020-21 \$1,000,000 for 2021-22+

Revised Model

June 3, 2020 Finance Committee

To illustrate the financial projection, two charts have been included. These charts present the fund balance level at the conclusion of each fiscal year.

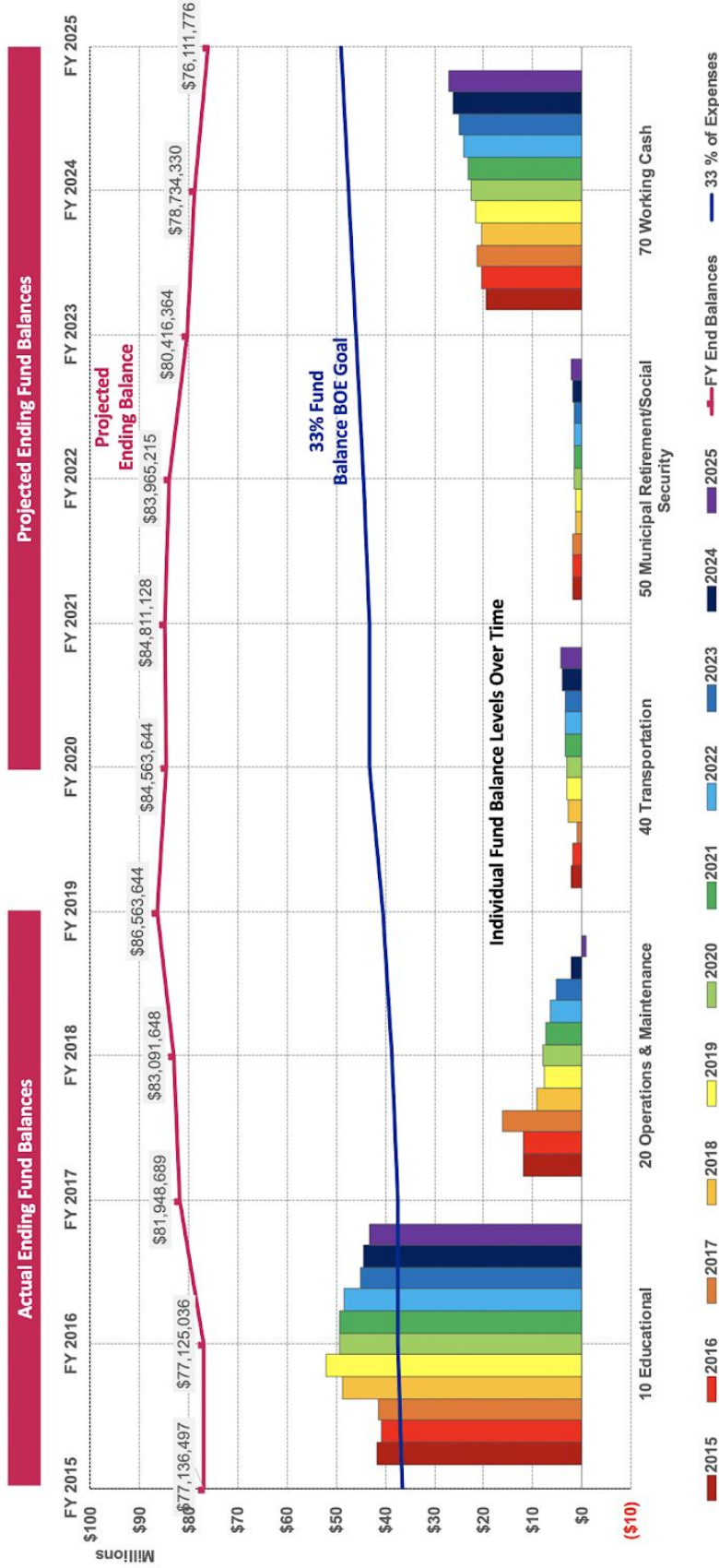
- For fiscal years 2014-15, 2015-16, 2016-17, 2017-18, and 2018-19, the balance levels represent the actual amounts as of June 30th, defined by our external auditors and reported to the Illinois State Board of Education.
- For fiscal years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, the number stated represents the projected ending fund balance as of June 30th for each of the fiscal years. **Please note that these are only estimates at this time.**

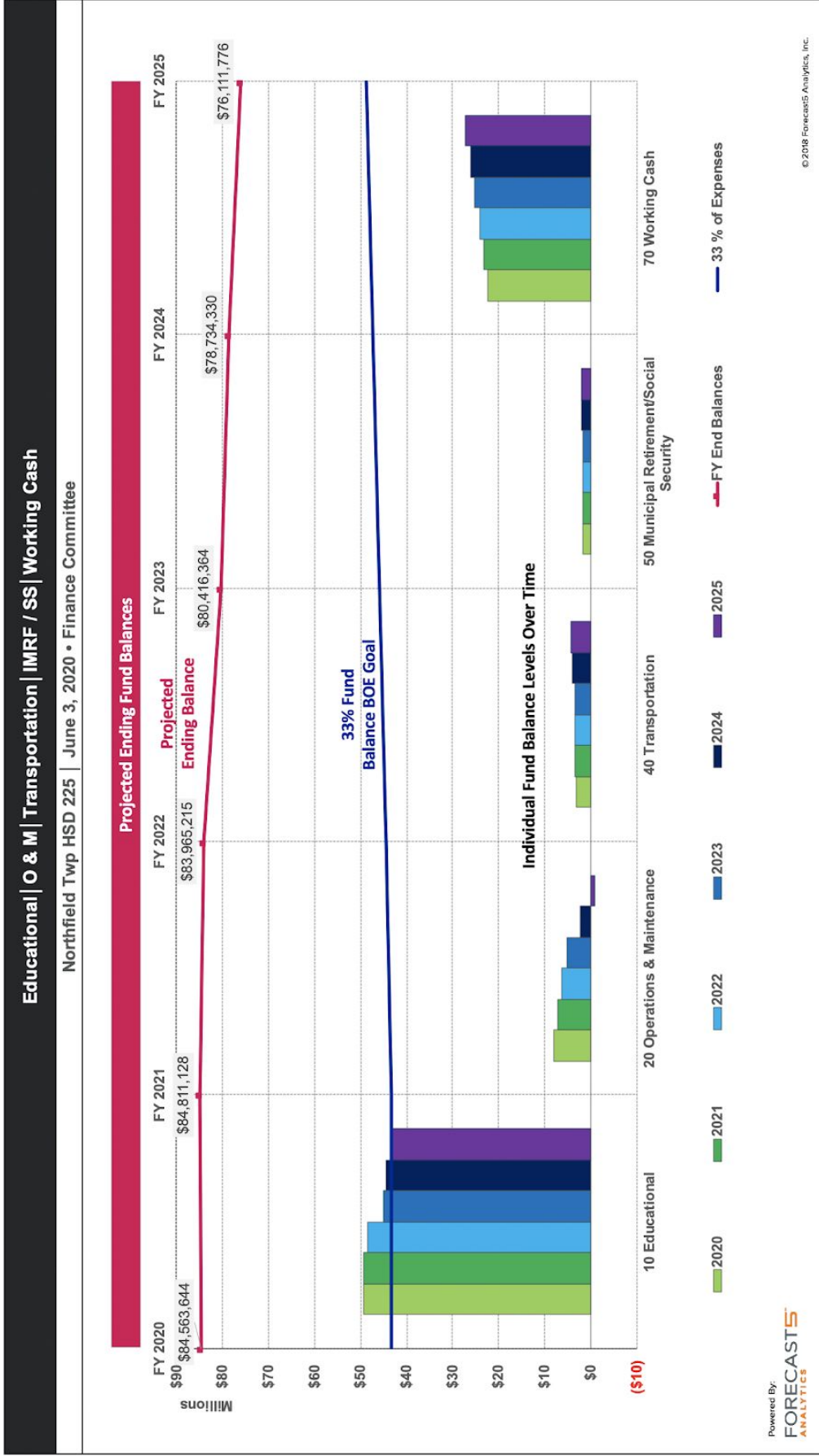
The first chart presented on page 12, offers a historical review of five years of fund balances and a projection for the next five years of fund balances.

The second chart presented on page 13, only offers the projection for the next five years of fund balances.

Educational | O & M | Transportation | IMRF / SS | Working Cash

Northfield Twp HSD 225 | June 3, 2020 • Finance Committee





Historical Model

February 4, 2020 Finance Committee

To illustrate the financial projection, two charts have been included. These charts present the fund balance level at the conclusion of each fiscal year.

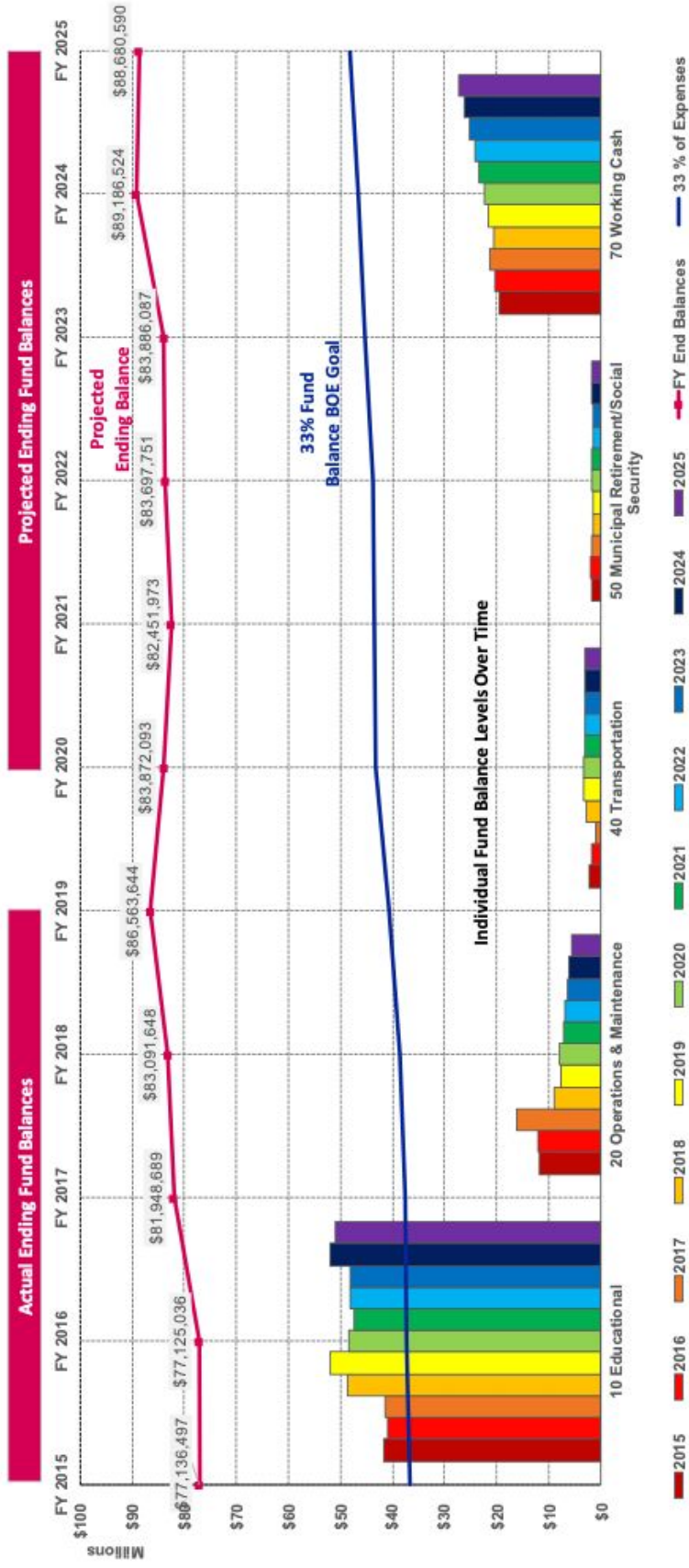
- For fiscal years 2014-15, 2015-16, 2016-17, 2017-18, and 2018-19, the balance levels represent the actual amounts as of June 30th, defined by our external auditors and reported to the Illinois State Board of Education.
- For fiscal years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, the number stated represents the projected ending fund balance as of June 30th for each of the fiscal years. **Please note that these are only estimates at this time.**

The first chart presented on page 15, offers a historical review of five years of fund balances and a projection for the next five years of fund balances.

The second chart presented on page 16, only offers the projection for the next five years of fund balances.

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort

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Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort

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