

**BOARD OF EDUCATION
GLENBROOK HIGH SCHOOLS
September 23, 2019
REGULAR BOARD MEETING - 7:00 p.m.
Location: Glenbrook District Office Public Meeting Room 100A
3801 W. Lake Avenue, Glenview, IL 60026**

AGENDA

1. (7:00) Call to Order – Roll Call
2. (7:02) Approval of Agenda for this Meeting
3. (7:03) Recognition of Community Visitors
4. (7:05) Board and Superintendent Reports
5. (7:10) Approval of Consent Agenda Items:
 1. Appointments
 - a. Certified
 - b. Support Staff
 2. Resignations/Terminations
 - a. Certified
 - b. Support Staff
 3. FOIA
 4. Approval of Accounts Payable Bills
 5. Approval of Payroll Disbursements
 6. Approval of Revolving Fund Reimbursement
 7. Minutes
 - a. September 9, 2019, Regular Board Meeting
 - b. September 9, 2019, Closed Board Meeting
 - c. September 17, 2019, Finance Committee Meeting
 8. Gifts
 9. Academic Attainment
 10. Administrative Compensation Reporting Requirement (P.A. 96-0434)
 11. GBN Orchesis Trip to New York
 12. Request of Approval for Professional Leave Expenses - National Council for Social Studies Annual Conference
 13. GBS Summer 2020 Study Abroad Program, Seville, Spain
 14. GBS Spanish Exchange Program 2020-21
6. (7:15) Discussion/Action: Adoption of the Final Fiscal Year 2019-20 Budget
7. (7:25) Discussion/Action: Adoption of 2019-2020 Board Goals
8. (7:40) Review and Summary of Board Meeting
9. (7:42) Possible Topics for Future Board Meetings

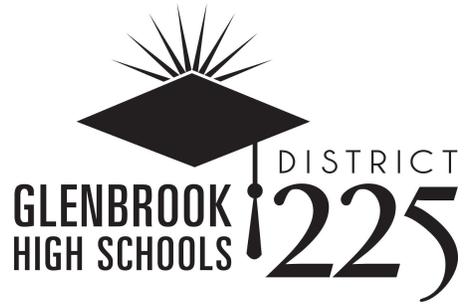
Future Regular Meeting Dates:

Monday, October 21, 2019 - 7:00 p.m. - Regular Board Meeting

10. (7:45) 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).
11. (8:00) Possible Discipline Regarding a Certificated Staff Member
12. (8:01) Possible Discipline Regarding a Non-Certificated Staff Member
13. (8:03) Possible Action Regarding Topics Discussed in Closed Session
14. (8:05) Adjournment

Times are estimates. Electronic Board packet can be found at:

<http://www.glenbrook225.org/district/Board-of-Education/Board-Packet-Agendas>



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: September 23, 2019
Re: Appointments: Certified

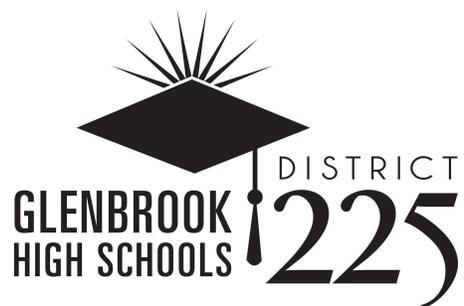
Certified School Nurse - GBN
Ms. Amy Domke

Degrees:
MA, Nursing, Rush University, Chicago, IL

Certifications:
Type 73 - Standard and School Nurse

Professional Experience:
Most recently, Amy was a Certified School Nurse at Barrington Community Unit School District. Some of her responsibilities included first aid, illness, and emergency care for students and staff. She was also responsible for completing comprehensive Medical Reviews, health education and promotion, and attended IEP/504 meetings for students with health conditions that impacted learning.

Salary: \$88,859 (MA, Step M, 1.0 FTE)
Start Date: September 12, 2019



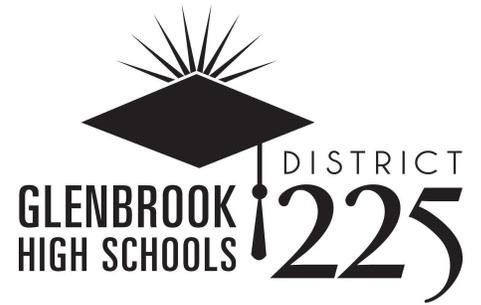
To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: September 23, 2019

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> |
|-------------------|-------------|----------------------------|-----------------|------------|-------------------|------------|-------------|---------------|
| del Greco, Pheobe | GBN | Assistant Water Polo Coach | PT | NA | 9.16.2019 | I | 3 | \$16.94 |
| Dillon, Eileen | GBS | IA Special Education | 186.5 | 0.67 | 9.16.2019 | II | 3 | \$19.83 |
| Heidkamp, Callan | GBN | Assistant Swim Coach | PT | NA | 9.09.2019 | I | 15 | \$21.48 |
| Scott, Heather | GBS | IA Special Education | PT | NA | 9.10.2019 | II | 4 | \$20.23 |
| Tessier, Jamie | GBN | IA Special Education | 186.5 | 0.67 | 9.06.2019 | II | 12 | \$23.70 |



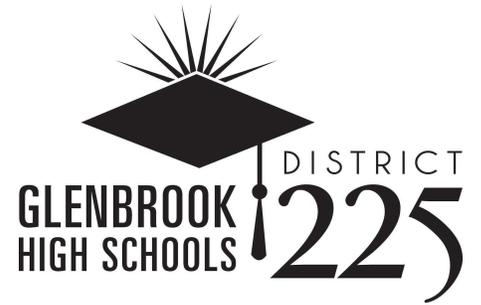
To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: September 23, 2019

Re: Resignations/Terminations: Certified

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



To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: September 23, 2019

Re: Resignations/Terminations: Support Staff

| <u>Name</u> | <u>Position</u> | <u>Effective</u> | <u>School</u> |
|---------------|----------------------------|------------------|---------------|
| Braun, Kevin | Digital Learning Assistant | 6/11/2019 | GBN |
| Collazo, Tony | Maintenance | 9/30/2019 | GBN |



TO: Dr. Charles Johns
FROM: Rosanne Williamson
RE: FOIA Requests

FOIA:

Please note there are not any FOIA responses at the time of this board packet.

Background:

The Freedom of Information Act (FOIA - 5 ILCS 140/1 et seq.) is a state statute that provides the public the right to access government documents and records. A person can ask a public body for a copy of its records on a specific subject and the public body must provide those records, unless there is an exemption in the statute that protects those records from disclosure (for example: records containing information concerning student records or personal privacy).

A public body must respond to a FOIA request within 5 business days after the public body receives the request or 21 business days if the request is for commercial purpose. That time period may be extended for an additional 5 business days from the date of the original due date if:

- The requested information is stored at a different location;
- The request requires the collection of a substantial number of documents;
- The request requires an extensive search;
- The requested records have not been located and require additional effort to find;
 - The requested records need to be reviewed by staff who can determine whether they are exempt from FOIA;
 - The requested records cannot be produced without unduly burdening the public body or interfering with its operations; or
 - The request requires the public body to consult with another public body who has substantial interest in the subject matter of the request.

If additional time is needed, the public body must notify the requester in writing within 5 business days after the receipt of the request of the statutory reasons for the extension and when the requested information will be produced.

**MINUTES OF REGULAR MEETING,
BOARD OF EDUCATION, SCHOOL
DISTRICT #225, COOK COUNTY,
ILLINOIS, SEPTEMBER 9, 2019**

A regular meeting of the Board of Education, School District No. 225 was held on Monday, September 9, 2019, at approximately 7:00 p.m. at Glenbrook District Office Public Meeting Room 100A, pursuant to due notice of all members and the public.

The president called the meeting to order. Upon calling of the roll, the following members answered present:

Doughty, Glowacki, Kim, Shein, Taub

Absent: Hanley, Sztainberg

Also present: Fagel, Finan, Geallis, Geddeis, Gravel, Johns, Raflones, Swanson, Williamson

Approval of Agenda for this Meeting

Motion by Mr. Glowacki, seconded by Dr. Kim to approve the agenda for this meeting.

Upon calling of the roll:

aye: Doughty, Glowacki, Kim, Shein, Taub

nay: none

Motion carried 5-0.

Recognition of Community Visitors

None.

Board and Superintendent Reports

The administration provided highlights of events/celebrations at the schools.

The administration shared highlights of meetings and events at the schools and in the community.

Board members shared their impressions of GBN Night in the Classroom and were enthused with the energy of both students, staff and parents.

Dr. Sztainberg arrived at 7:07 p.m.

Motion to Approve the Consent Agenda Items

Motion by Mr. Glowacki, seconded by Dr. Sztainberg to approve the following items on the consent agenda:

1. Appointments
 - a. Certified

| Name | Department | School | Salary | FTE | Start Date |
|-------------------|------------------------|---------------|---------------|------------|-------------------|
| Ms. Lauren Emmert | Social Studies Teacher | GBN | BA, Step C | .6 | August 19, 2019 |

- b. 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> |
|-----------------|-------------|-------------------------|-----------------|------------|-------------------|------------|-------------|---------------|
| Kelly Brennan | GBN | IA Special Ed | 186.5 | .67 | 8.19.2019 | II | 3 | \$19.83 |
| Michael Curtin | GBS | IA Special Ed | 186.5 | .67 | 8.22.2019 | II | 8 | \$21.90 |
| Mackenzie Fiore | GBS | Paraprofessional Dean's | 186.5 | .67 | 8.21.2019 | I | A | \$15.74 |
| Kevin Quill | GBS | Paraprofessional Dean's | 186.5 | .67 | 9.3.2019 | I | E | \$17.04 |
| Adrian Remeniuk | GBN | IA Special Education | Part Time | NA | 8.19.2019 | II | 4 | \$20.23 |
| Mark Seeberg | GBN | IA Dean's | 186.5 | .67 | 9.4.2019 | I | B | \$16.04 |
| Bruni Witt | GBS | IA Special Ed | 186.5 | .67 | 8.19.2019 | II | 6 | \$21.05 |

2. Resignations/Terminations
 - a. Certified - None
 - b. Support Staff - None
3. FOIA
4. Approval of Accounts Payable Bills - \$738,682.99
5. Approval of Payroll Disbursements - \$3,447,756.62
6. Approval of Revolving Fund Reimbursement - \$16,272.12
7. Minutes
 - August 26, 2019, Regular Board Meeting
 - August 26, 2019, Closed Board Meeting

8. Gifts

| Donor | Type of Donation | Description of Donation | Purpose of Donation | School and Department | Account Number * |
|----------------|------------------|--|-------------------------------|-----------------------|------------------|
| The Yard House | Monetary | \$100 in gift cards | Titans Helping Titans | GBS - SAO | 830060 |
| Gareth Creasey | Property | 2000 Mercedes Benz E320 Station Wagon VIN: WDBJH82J4YX031433 | Vehicle for Auto Shop Classes | GBN - CTE | N/A |

9. Academic Attainment
10. GBS Poms National Competition
11. SSCRMP Health Pool Bylaws
12. GBS JEA-NSPA Journalism Convention
13. Differential/Discretionary Responsibilities

aye: Doughty, Glowacki, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 6-0.

Public Hearing: Tentative Budget for Fiscal Year 2019-20

The Board president stated the tentative budget for FY 2019-2020 was approved by the Board for the advertisement to the community on Monday, July 29, 2019. It was then advertised publicly for a period of at least 30 calendar days as required by State Code. As part of the approval process, the Board is also required to hold a public hearing after the advertisement period to allow members of the community to speak to the Board regarding the proposed budget. In accordance with our policies, anyone wishing to speak to the proposed budget will have at least five minutes to address the Board.

The Board president declared the public hearing on the budget for Fiscal Year 2019-20 open at approximately 7:08 p.m. and asked if there was anyone from the public who wished to comment.

No members of the public commented on the budget.

The Board president declared the public hearing closed at approximately 7:09 p.m. after asking for public comment two times.

School Calendar for the 2020-2021 School Year

The administration stated that this is the second reading of the calendar for 2020-21 and is asking for Board approval.

In response to board members' questions, the administration:

- Stated the conversations will continue with teachers regarding final exams and noted some of the challenges and some considerations

- Explained that final exam pilot programs can be broached with teachers, although many teachers already have their curriculum planned
- Noted student wellness is a priority and possible options are being evaluated

A board member noted that teachers have already made some changes and are aware of student stress.

Motion to Approve the School Calendar for the 2020-2021 School Year

Motion by Mr. Glowacki, seconded by Dr. Kim to approve the School Calendar for the 2020-2021 School Year

Upon calling of the roll:

aye: Doughty, Glowacki, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 6-0.

Pre-Renewal of Health Insurance Plan

The administration:

- Shared preliminary calculations of the health insurance premium equivalent rates and stated projections are looking positive
- Noted dental expenses were the highest in many years; it was a unique year
- Reviewed the next steps in the process
- Stated open enrollment for health insurance will begin on November 13 with plan changes occurring on January 1

In response to board members' questions, the administration:

- Noted the increase in dental expense, may be due to the fact that it was a unique plan year (18 month plan year)
- Shared their planned focus of cost containment
- Stated the enrollment period has been reduced to two weeks for the past two years, but the education on the various health plans begins before that
- Explained any changes agreed upon during negotiations (with both cost containment and our broker) will take effect this renewal period starting in January

Board members:

- Stated that we should do all we can to save money; we must continuously be diligent in our cost savings measures
- Strongly encourage that nothing be left on the table during cost containment conversations

- Would like a bullet point report which will give context to why there are increases or decreases, an executive summary similar to what is done with the budget
- Are looking to our broker to answer:
 - How do we bend the cost curve?
 - How much utilization we can control?
- Noted work needs to be done to educate those in our consortium of potential savings they should incorporate
- Stated we should get a report from our broker that shows claims over \$1500 so that we can quantify the reason for the dental increase

2019-2020 Board Goals

The administration:

- Explained the draft of goals
- Noted they are developing personal and departmental goals
- Asked for Board feedback

In response to board members' questions, the administration explained the genesis of the goals.

Board members asked:

- For last year's goals and where we are with those
- For some quantitative measurements Key Performance Indicators (KPI's)

Review and Summary of Board Meetings

The board president summarized what happened at the meeting.

Possible Topics for Future Meetings

Noted future meeting dates.

Motion to Move into Closed Session

Motion by Mr. Glowacki, seconded by Dr. Sztainberg to move into closed session at approximately 7:39 p.m. 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;
- Litigation, when an action against, affecting or on behalf of the particular 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) and (11) of the Open Meetings Act).

6

9/9/19

Upon calling of the roll:

aye: Doughty, Glowacki, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 6-0

The Board returned to open session at 9:30 p.m.

Adjournment

Motion by Mr. Glowacki, seconded by Mr. Taub to adjourn the meeting at approximately 9:31 p.m.

Upon call for a vote on the motion, all present voted aye.*

Motion carried 6-0.

* Doughty, Glowacki, Kim, Shein, Sztainberg, Taub

CERTIFIED TO BE CORRECT:

PRESIDENT - BOARD OF EDUCATION

SECRETARY - BOARD OF EDUCATION

GLENBROOK HIGH SCHOOL DISTRICT 225

FINANCE COMMITTEE MINUTES

September 17, 2019 7:38 AM – 8:35 AM

Administration Building - Public Meeting Room 100A

Members Present: Doughty (by telephone), Finan, Gravel, Johns, Ptak, Raflares, Swanson, Tarver, Taub, Williams

Also Present: Williamson

Members Absent: Fagel, Geddeis, Hanley, Wright

Agenda Item #1: Call to Order

A regular meeting of the Finance Committee was held in the Public Meeting Room 100A at the Administration Building on September 17, 2019. The meeting convened at 7:38 AM.

Agenda Item #2: Recognition of Community Visitors

There were no community members present at the meeting.

Agenda Item #3: Final Budget for the 2019-20 Fiscal Year

Dr. Gravel introduced the final budget, focusing on the changes between the tentative and final budget as illustrated in the reconciliation of the tentative to final budget section of the budget book.

Revenue: Dr. Gravel reviewed specific revenues and highlighted the following changes to the budget to the committee:

- ❖ **CPPRT:** In mid August 2019, the Illinois Department of Revenue released the CPPRT disbursement estimate for the 2019-20 fiscal year. The estimate includes a 23% increase year-over-year, which is approximately \$536,000.
- ❖ **Categorical Grants and Federal Sources:** Dr. Gravel reminded the committee that grant funded revenue and expenditures are added to the budget after they have been approved by the State's grant reviewer, which is typically after the tentative budget has been presented. Approved grants are now reflected in the final budget. Additional outstanding grants will be added to the budget

through a budget revision in the coming weeks.

- ❖ **On-Behalf Payments:** The On-Behalf payments represent an amount equivalent to the state funded portion for the Teachers' Retirement System (TRS). As a result of changes to auditing rules, the school district's budget must now reflect the On-Behalf Payments, though they are not technically sources of revenue.

Ms. Tarver presented the following Expenditure Funds to the committee:

Expenditures: Ms. Tarver reviewed specific revenues and highlighted the following changes to the budget to the committee:

- ❖ **Salaries:** Staffing of both licensed (certified) and non-licensed (non-certified) personnel was finalized creating a combined increase of 0.43% in budgeted expenditures.
- ❖ **Insurance, Wellness & Retirement:** Insurance and wellness is showing a -5.21% decrease of approximately \$722,000. This reflects a change in budgeting practice for the 2019-20 year, due to the elimination of a 13th month budget allocation for employee health premiums.
- ❖ **Capital Outlay:** Indicates an increase of approximately \$500,000, which has been allocated for future capital outlay expenditures for the purposes of safety and security related projects.

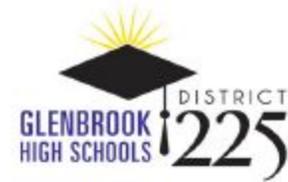
Agenda Item #4: Other Topics

Dr. Gravel reviewed the upcoming meeting schedule for the Finance Committee. He continued to explain that trends in inflation as measured by CPI-U (1.9% for 2018, and an estimate of 1.8% for 2019), will require further review of the school district's financial forecast assumptions for the next five years. Dr. Gravel emphasized that one area that needs to be further discussed is the overall expense of the employee health plan, which represents approximately 9.9% of operating fund expenses for 2019-20. Dr. Gravel shared with the committee the idea of using the finance committee as a vehicle for bringing in advance, agenda items that will be brought forth to the entire Board of Education at regularly scheduled Board of Education meetings.

Agenda Item #5: Adjournment

The meeting adjourned at 8:35 AM.

The next Finance Committee Meeting is scheduled for Tuesday, October 22, 2019.

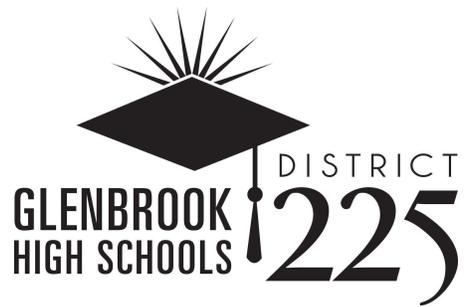


To: Dr. Charles Johns
From: Rosanne Williamson
Re: Gifts
Date: September 23, 2019

The following gift has been received since the last acceptance of gifts by the Board of Education. I recommend the Board approve the acceptance of the following:

| Donor | Type of Donation | Description of Donation | Purpose of Donation | School and Department | Account Number * |
|--------------|-------------------------|--------------------------------|----------------------------|------------------------------|-------------------------|
| Anonymous | Monetary | \$5,000.00 | Model UN | GBN SOA | 820723 |

* Monetary donations will be deposited into the account designated, after approval by the Board of Education; property donations do not require an account number.



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: September 23, 2019
RE: Academic Attainment

Recommendation

The Administration recommends approval for the following 2019-20 Academic Attainment adjustments on Salary Schedule Lanes for the Certified Staff as listed on the attached spreadsheet.

Background

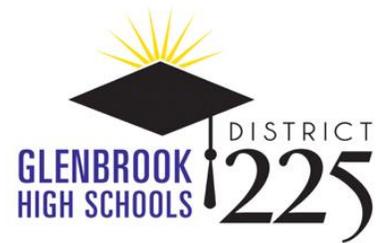
Approval of all Academic Attainment courses is obtained through the Instructional Supervisor, the Associate Principal for Curriculum and Instruction, and the Assistant Superintendent for Human Resources. Courses for Academic Attainment must be in an approved degree program, required for a state endorsement, directly related to a teacher's content or subject matter area, or in the area of curriculum and instruction from an accredited college or university. Limited courses are offered internally through "Glenbrook University".

Completion of courses with a minimum grade of B must be confirmed with an official transcript. Reimbursement is offered at a maximum rate of \$210 per credit hour and a maximum of \$2520 per school year.

The guidelines for Academic Attainment are contained in Appendix H of the GEA Contract.

The Certified Staff Salary Schedule has Academic Attainment lanes equal to Bachelor's Degree (BA), Bachelor's Degree plus 15 hours of college credit (BA+15), Master's Degree (MA), Master's Degree plus 15 hours of college credit (MA+15), Master's Degree plus 30 hours of college credit (MA+30), Master's Degree plus 45 hours of college credit (MA+45), and a Master's Degree plus 60 hours of college credit (MA+60).

| First Name | Last Name | Building | Department | 2019-20 Step | Current Lane | Current Lane Salary (@1.0 FTE) | New Lane | New Lane Salary (@1.0 FTE) | Salary Increase | Course Work |
|------------|------------|-----------|-------------------|--------------|--------------|--------------------------------|----------|----------------------------|-----------------|---|
| Matt | Fastert | GBN | PE/DE/HE | J | MA +30 | \$87,415.00 | MA +60 | \$92,899.00 | \$5,484.00 | Completed a collection of courses including Athletic Speed & Agility and Coaching the Female Athlete from Greenville University |
| Robert | Gallivan | GBN | Social Studies | X | MA | \$110,485.00 | MA +15 | \$112,786.00 | \$2,301.00 | Completed a collection of courses including Social Change in the Civil War and Slavery in the Americas from Pace University |
| Julie Ann | Hill | GBN | Fine Arts | Z2 | MA +45 | \$125,720.00 | MA +60 | \$130,081.00 | \$4,361.00 | Completed a collection of courses including Culturally Responsive Teaching and Brain Works from Augustana University and Colorado State University respectively |
| Bryan | Musolf | GBN | Science | J | MA +30 | \$87,415.00 | MA +45 | \$89,784.00 | \$2,369.00 | Completed a collection of courses including Relationship with Students and Motivating Unmotivated Students from Greenville University |
| Christina | Rose | GBN | CTE | C | MA | \$72,895.00 | MA +15 | \$74,414.00 | \$1,519.00 | Completed a collection of courses including Unlocking Students Potential with Technology and Dealing with Difficult Parents from Dominican University |
| Amanda | Vogg | GBN | World Languages | G | BA +15 | \$71,424.00 | MA | \$78,904.00 | \$7,480.00 | Completed a Master of Arts in French Language Teaching from Southern Oregon University |
| Scott | Williams | GBN | Administration | Z7 | MA +45 | \$177,489.00 | MA +60 | \$183,646.00 | \$6,157.00 | Completed a collection of courses including Road to School Improvement and Strategies to Decrease Burnout from Augustana University |
| Julie | Feeney | GBS | Special Education | Z7 | MA +45 | \$138,805.00 | MA +60 | \$143,620.00 | \$4,815.00 | Completed a collection of courses including Mindsets Matter and Anxiety Awareness from Roosevelt University and Augustana University respectively |
| Gerald | Fogarty | GBS | Social Studies | Z4 | MA +15 | \$124,525.00 | MA +30 | \$127,347.00 | \$2,822.00 | Completed a collection of courses including Middle Ages: Shedding Light on the Dark Ages and North Korea: Understanding the Isolated Republic from the University of La Verne |
| Jen | Jun | GBS | English | E | BA | \$65,338.00 | BA +15 | \$68,650.00 | \$3,312.00 | Completed a collection of courses including Learning Technologies and Training Evaluation from Roosevelt University |
| Kelly | Lowery | GBS | Student Services | U | MA +45 | \$111,636.00 | MA +60 | \$115,509.00 | \$3,873.00 | Completed a collection of courses including Crisis Intervention Youth and In the Face of Poverty from Augustana University |
| Kelli | McDonald | GBS | CTE | X | MA | \$110,485.00 | MA +15 | \$112,786.00 | \$2,301.00 | Completed a collection of courses including Social Emotional Learning and Creating a Mindful Classroom from Dominican University |
| Elizabeth | McGuinness | GBS | Social Studies | K | MA +30 | \$89,163.00 | MA +45 | \$91,581.00 | \$2,418.00 | Completed a collection of courses including Gender Matters: How Boys & Girls Learn and Engaging Students with Pop Culture from Augustana University |
| Amy | Norwood | GBS | World Languages | Z7 | MA +15 | \$132,147.00 | MA +30 | \$135,142.00 | \$2,995.00 | Completed a collection of courses including Content & Method for Teaching AP Spanish Language & Culture and Academic Identity from the University of California and Glenbrook University respectively |
| Katrina | Prockovic | GBS | English | Z1 | MA +15 | \$106,281.00 | MA +30 | \$108,689.00 | \$2,408.00 | Completed a collection of courses including Teacher Empowered Learning and Crisis Intervention with Youth from Dominican University of California and Augustana University respectively |
| Aparna | Puppala | GBS | Science | G | MA +15 | \$80,547.00 | MA +30 | \$82,373.00 | \$1,826.00 | Completed a collection of courses including Using Citizen Science Data and Culturally Responsive Teaching from Colorado School of Mines and Augustana University respectively |
| Jill | Serikaku | GBS | Science | L | MA | \$87,117.00 | MA +15 | \$88,931.00 | \$1,814.00 | Completed a collection of courses including Using Citizen Science Data in the Classroom Online and Native Americans & Plant Science from Colorado School of Mines and Dominican University respectively |
| Joshua | Stanton | Glenbrook | PE/DE/HE | F | MA +30 | \$80,758.00 | MA +45 | \$82,947.00 | \$2,189.00 | Completed a collection of courses including Getting Kids Pumped in PE and Shaping Authentic PE Instruction from Greenville University |
| Megan | Williams | GBS | Special Education | W | MA +45 | \$116,146.00 | MA +60 | \$120,175.00 | \$4,029.00 | Completed a collection of courses including Five Fabulous Skills for Your Students' Lifelong Success and Trauma-Sensitive Teaching: Helping Students Overcome Adverse Experiences from Roosevelt University |



To: Dr. Charles Johns
Board of Education

From: Vicki Tarver

Date: Monday, September 23, 2019

Re: Administrative Compensation Reporting Requirement (P.A. 96-0434)

Recommendation

It is recommended that the Board of Education approve the posting of the salary compensation report as presented in compliance with Public Act 96-0434.

Background

On August 13, 2009, Senate Bill 2270 was signed by Governor Quinn creating Public Act 96-0434. This action amended Illinois School Code requiring school districts to post an itemized salary compensation report for all employees holding an administrative certificate and working in that capacity. The report is to be presented at a regular school board meeting, posted online, and submitted to the Regional Superintendent of Schools on or before October 1st of each year. The report must include the following information:

- Base Salary
- Bonuses
- Pension Contributions
- Retirement Increases
- Cost of Health Insurance
- Cost of Life Insurance
- Paid Sick and Vacation Day Payouts
- Annuities
- Other Forms of Compensation or Income Paid on Behalf of the Employee

In addition to the salary compensation report for administrators, Public Acts 96-0434 and 95-707 require that the school district post any collective bargaining agreements online. These agreements have already been posted online and made available through our website using the following path:

Glenbrook225.org > [Offices](#) > [Business Services](#) > [District Financial Information](#) > [Compensation Reports](#)

PA96-0434 Administrative Compensation Report for the 2019-20 Fiscal Year

| Employee | Bldg | Position | Degree | Years of Services | Days per Year | Salary | | | Board Paid Benefits | | | | | | | | Leave Included in Base Salary | | | Other | | | | |
|------------------------|------|---|--------|-------------------|---------------|-------------|------------------------|---------|---------------------|---------|----------|------------------------|-------------------|------------------|----------------|----------------------|-------------------------------|------------------|--------------------|------------------------|------------------------|--------------------|-------|---|
| | | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | Allotted Sick Days | Allotted Vacation Days | Allotted Personal Days | Board Paid Annuity | | |
| | | | | | | Base Salary | Retirement Enhancement | E/E TRS | E/E THIS | E/R TRS | E/R THIS | Estimated E/R Medicare | Medical Insurance | Dental Insurance | Life Insurance | Long Term Disability | Section 125 Fringe Allotment | HSA Contribution | | | | | | |
| Bean, Ronald | GBS | Assistant Principal - Dean | MA | 26 | 260 | 165,526.00 | | | | | 960 | 1,523 | 2,400 | 27,532 | 1,590 | 927 | 314 | 1,300 | | 15 | 22 | 2 | | |
| Boyle, David | GBN | College Counselor | Ed.D. | 31 | 193 | 159,630.00 | | | | | 926 | 1,469 | 2,315 | 19,955 | 1,590 | 894 | 303 | 1,300 | | 15 | | | 2 | |
| Bretag, Ryan | GBA | Director of Instructional Innovation | MA | 18 | 260 | 185,058.00 | | | | | 1,073 | 1,703 | 2,683 | 27,532 | 1,590 | 1,036 | 352 | 1,300 | | 15 | 22 | 2 | | |
| Catalano, John | GBN | Assistant Principal - Athletics | MA | 36 | 260 | 177,488.00 | | | | | 1,029 | 1,633 | 2,574 | 27,532 | 1,590 | 994 | 337 | 1,300 | | 15 | 23 | 2 | | |
| Cummings, Lara | GBS | Assistant Principal - Student Services | Ph.D. | 25 | 260 | 182,233.00 | | | | | 1,057 | 1,677 | 2,642 | 27,532 | 1,590 | 1,021 | 346 | 1,300 | | 15 | 21 | 2 | | |
| Cunningham, Karen | GBN | Instructional Supervisor - English | MA | 29 | 203 | 163,868.00 | | | | | 950 | 1,508 | 2,376 | 24,063 | 1,590 | 918 | 311 | 1,300 | 1,600 | | 15 | | 2 | |
| Davidson, Chad | GBN | Instructional Supervisor - Fine Arts | MA | 25 | 203 | 159,512.00 | | | | | 925 | 1,468 | 2,313 | 19,955 | 1,590 | 893 | 303 | 1,300 | | 15 | | | 2 | |
| Eike, William | GBN | Assistant Principal - Dean | MA | 27 | 260 | 183,645.00 | | | | | 1,065 | 1,690 | 2,663 | 27,532 | 1,590 | 1,028 | 349 | 1,300 | | 15 | 23 | 2 | | |
| Etherton, Eric | GBN | Assistant Principal - Student Services | MA | 31 | 260 | 182,233.00 | 3,251 | | | | 1,076 | 1,706 | 2,690 | 24,063 | 1,590 | 1,039 | 352 | 1,300 | 1,600 | | 15 | 25 | 2 | |
| Fagel, Lauren | GBS | Principal | Ed.D. | 19 | 260 | 207,660.00 | | | | | 1,204 | 1,910 | 3,011 | 27,532 | 1,590 | 1,163 | 395 | 1,300 | | 15 | 20 | 2 | | |
| Finan, John | GBN | Principal | Ed.D. | 28 | 260 | 207,660.00 | | | | | 1,204 | 1,910 | 3,011 | 19,955 | 1,590 | 1,163 | 395 | 1,300 | | 15 | 22 | 2 | | |
| Fitch, Danita | GBS | Instructional Supervisor - World Language | MA | 25 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 27,532 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| French, Kathryn | GBN | Instructional Supervisor - Special Education | Ed.S. | 12 | 203 | 168,106.00 | | | | | 975 | 1,547 | 2,438 | 27,532 | 1,590 | 941 | 319 | 1,300 | | 15 | | | 2 | |
| Garrison, Sean | GBS | Associate Dean | MA | 28 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 19,955 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Gartner, Philip | GBS | Instructional Supervisor - Mathematics | MA | 23 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 27,532 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Gravell III, R.J. | GBA | Assistant Superintendent for Business Services/CSBO | Ed.D. | 15 | 260 | 180,407.00 | | | | | 1,046 | 1,660 | 2,616 | 27,532 | 1,590 | 1,010 | 343 | 1,300 | | 15 | 20 | 2 | | |
| Greenstein, Michael | GBN | Instructional Supervisor - Social Studies | MA | 17 | 203 | 146,660.00 | | | | | 851 | 1,349 | 2,127 | 27,532 | 1,590 | 821 | 279 | 1,300 | | 15 | | | 2 | |
| Hall, Dawn | GBS | Instructional Supervisor - CTE | MA | 18 | 203 | 156,853.00 | | | | | 910 | 1,443 | 2,274 | 9,833 | 662 | 878 | 298 | 600 | | 15 | | | 2 | |
| Johns, Charles | GBA | Superintendent | Ph.D. | 29 | 260 | 250,000.00 | | 24,725 | | 3406.5 | 1,450 | 2,300 | 3,625 | 27,532 | 1,590 | 1,400 | 475 | 1,300 | | 15 | 20 | 2 | 5,400 | |
| Jordan, Jeanette | GBN | Associate Dean | MA | 32 | 203 | 165,281.00 | 7,574 | | | | 1,003 | 1,590 | 2,506 | 27,532 | 1,590 | 968 | 328 | 1,300 | | 15 | | | 2 | |
| Klasen, John | GBS | College Counselor | MA | 18 | 193 | 155,392.00 | | | | | 901 | 1,430 | 2,253 | 19,955 | 1,590 | 870 | 295 | 1,300 | | 15 | | | 2 | |
| Koo, Josh | GBS | Assistant Principal - Student Activities | MA | 10 | 260 | 119,613.00 | | | | | 694 | 1,100 | 1,734 | 7,127 | 662 | 670 | 227 | 600 | | 15 | 20 | 2 | 700 | |
| Kosirog, Mary | GBN | Instructional Supervisor - CTE | MA | 31 | 203 | 168,106.00 | | | | | 975 | 1,547 | 2,438 | 27,532 | 1,590 | 941 | 319 | 1,300 | | 15 | | | 2 | |
| Kucharski, Thomas | GBS | Instructional Supervisor - English | MA | 32 | 203 | 165,281.00 | | | | | 959 | 1,521 | 2,397 | 14,334 | 662 | 926 | 314 | 600 | | 15 | | | 700 | |
| Logan, Jeannie | GBS | Instructional Supervisor - Social Studies | MA | 21 | 203 | 154,195.00 | | | | | 894 | 1,419 | 2,236 | 24,063 | 1,590 | 863 | 293 | 1,300 | 1,600 | | 15 | | | 2 |
| Maranto, Mark | GBS | Instructional Supervisor - Fine Arts | MA | 22 | 203 | 158,374.00 | | | | | 919 | 1,457 | 2,296 | 9,833 | 662 | 887 | 301 | 600 | | 15 | | | 700 | |
| Morrel, Josh | GBN | Instructional Supervisor - World Language | MA | 10 | 203 | 112,323.00 | | | | | 651 | 1,033 | 1,629 | 9,833 | 662 | 629 | 213 | 600 | | 15 | | | 700 | |
| Muir, Cameron | GBS | Associate Principal - Curriculum & Instruction | MA | 30 | 260 | 190,709.00 | | | | | 1,106 | 1,755 | 2,765 | 27,532 | 1,590 | 1,068 | 362 | 1,300 | | 15 | 22 | 2 | | |
| Pearson, Jennifer | GBA | Director of Special Education | Ph.D. | 25 | 260 | 196,359.00 | | | | | 1,139 | 1,807 | 2,847 | 27,532 | 1,590 | 1,100 | 373 | 1,300 | | 15 | 21 | 2 | | |
| Pieper, Robert | GBN | Instructional Supervisor - PE/HE/DE | MA | 27 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 19,363 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Ptak, Kimberly | GBA | Director of Operations/CSBO | Ed.D. | 16 | 260 | 146,916.00 | | | | | 852 | 1,352 | 2,130 | 27,532 | 1,590 | 823 | 279 | 1,300 | | 15 | 23 | 2 | | |
| Rockrohr, Mary | GBN | Instructional Supervisor - Science | MA | 23 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 27,532 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Rockrohr, Steve | GBS | Assistant Principal - Athletics | MA | 30 | 260 | 183,645.00 | | | | | 1,065 | 1,690 | 2,663 | 27,532 | 1,590 | 1,028 | 349 | 1,300 | | 15 | 23 | 2 | | |
| Rylander, Jeffrey | GBS | Instructional Supervisor - Science | MA | 29 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 19,955 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Solis, Edward | GBN | Associate Principal - Curriculum & Instruction | MA | 27 | 260 | 185,058.00 | | | | | 1,073 | 1,703 | 2,683 | 27,532 | 1,590 | 1,036 | 352 | 1,300 | | 15 | 20 | 2 | | |
| Stanicek, Steve | GBS | Instructional Supervisor - PE/HE/DE | MA | 40 | 203 | 158,183.00 | 6,041 | | | | 952 | 1,511 | 2,381 | 27,532 | 1,590 | 920 | 312 | 1,300 | | 15 | | | 2 | |
| Strong, Douglas | GBO | Instructional Supervisor/Dean - Special Education | Ed.D. | 30 | 203 | 169,519.00 | | | | | 983 | 1,560 | 2,458 | 27,532 | 1,590 | 949 | 322 | 1,300 | | 15 | | | 2 | |
| Swanson, Brad | GBA | Assistant Superintendent for Human Resources | MA | 29 | 260 | 200,597.00 | | | | | 1,163 | 1,845 | 2,909 | 19,955 | 1,590 | 1,123 | 381 | 1,300 | | 15 | 20 | 2 | | |
| Tarjan, Michael | GBN | Assistant Principal - Student Activities | Ed.D. | 24 | 260 | 183,645.00 | | | | | 1,065 | 1,690 | 2,663 | 24,063 | 1,590 | 1,028 | 349 | 1,300 | 1,600 | | 15 | 22 | 2 | |
| Tarver-Andersen, Vicki | GBA | Director of Business Services/CSBO | MA | 19 | 260 | 153,580.00 | | | | | 891 | 1,413 | 2,227 | 19,955 | 1,590 | 860 | 292 | 1,300 | | 15 | 21 | 2 | | |
| Vasilopoulos, Maria | GBN | Instructional Supervisor - Mathematics | MA | 19 | 203 | 165,281.00 | | | | | 959 | 1,521 | 2,397 | 19,955 | 1,590 | 926 | 314 | 1,300 | | 15 | | | 2 | |
| Williams, Scott | GBN | Associate Principal - Administrative Services | Ed.D. | 27 | 260 | 177,489.00 | | | | | 1,029 | 1,633 | 2,574 | 19,363 | 1,590 | 994 | 337 | 1,300 | | 15 | 25 | 2 | | |
| Williamson, Rosanne | GBA | Assistant Superintendent for Educational Services | Ed.D. | 27 | 260 | 204,835.00 | | | | | 1,188 | 1,884 | 2,970 | 27,532 | 1,590 | 1,147 | 389 | 1,300 | | 15 | 23 | 2 | | |
| Wolfe, Stacey | GBS | Instructional Supervisor - Special Education | MA | 18 | 203 | 163,790.00 | | | | | 950 | 1,507 | 2,375 | 27,532 | 1,590 | 917 | 311 | 1,300 | | 15 | | | 2 | |
| Wright, Casey | GBS | Associate Principal - Administrative Services | MA | 23 | 260 | 184,058.00 | | | | | 1,068 | 1,693 | 2,669 | 27,532 | 1,590 | 1,031 | 350 | 1,300 | | 15 | 20 | 2 | | |

(1) All administrative base salaries, with the exception of the Superintendent, are tied to the teachers' salary schedule, reflecting a % over the schedule defined by position and years within the position

(2) The Retirement Enhancement reflects the difference of the current years base salary increase and the increase of 6% over the prior year's base salary

(3) TRS E/E contributions are calculated at a flat rate of 9.8901% for the Superintendent and is TRS creditable

(4) THIS E/E contributions are calculated at a flat rate of 1.18% of total compensation and is not TRS creditable

(5) TRS E/R contributions are calculated at a flat rate of .58% of total compensation and is not TRS creditable

(6) THIS E/R contributions are calculated at a flat rate of .92% of total compensation and is not TRS creditable

(7) Medicare E/R taxes are calculated at a flat rate of 1.45% of total taxable compensation

(8) FY20 Plan Premium is 100% board paid upon plan selection. Administrators selecting single coverage must purchase a 403(b) tax sheltered annuity for a minimum of \$700 per taxable year

(9) FY20 Plan Premium is 100% board paid

(10) Basic Life is calculated at 2x salary at a rate of 0.0028

(11) Long-term disability is calculated at 2x salary at a rate of 0.00095

(12) Section 125 fringe benefit allotment equals \$700 applied towards family health insurance and a \$600 flexible spending medical reimbursement account

(13) For the 2019-20 fiscal year, the BOE is contributing \$1,000 for individuals electing the High-Deductible PPO plan with single coverage, and \$1,600 for individuals electing the High-Deductible PPO plan with family coverage, into an HSA (Health Savings Account)

OFFICE OF THE PRINCIPAL
GLENBROOK NORTH HIGH SCHOOL

To: Dr. Charles Johns

From: Dr. John Finan

Re: GBN Orchestris Trip to New York, NY.

Date: September 3, 2019

Attached is the formal request from GBN Orchestris sponsors, Ashley O'Brien and Monica Mills to take orchestris students on a performance and educational tour to New York, NY. from January 16-20, 2020. The estimated cost of the tour, based on 30 travelers, is \$1699 per student. Students interested in this trip can begin to participate in fundraising opportunities, which can significantly reduce the cost.

This is an Educational Tour covered under Board Policy 7050. The Educational Tour is conducted by the district, but not financed by the district and requires approval from the principal, superintendent, and Board.

I support this request. It is a unique opportunity for our students to refine their performance skills and build community with students and staff while providing a valuable learning experience.

JF:rp



Glenbrook North High School-Student Activities

2300 Shermer Rd., Northbrook, IL 60062-6700 · Phone: 847-509-2670 · Fax 847-509-2411

August 29, 2019

Dr. Finan,

Please consider this as my formal request to take members of Orchesis Dance Company to New York City, NY, from January 16-20, 2020. I've included our preliminary itinerary along with hotel, flight, and other travel information.

Highlights of this tour include special masterclasses, Broadway and professional dance performances, and tours of Radio City Music Hall. I have worked closely with our representative at Brightspark Travel to create this exciting and educational itinerary. Groups at GBN have used Brightspark for over 40 years, and I am confident that we can provide a great experience at a good price. Included in the cost of our trip are:

- Round trip bus transportation between GBN and O'Hare and subway passes
- Air fare and hotel (Holiday Inn Express Chelsea)
- Breakfast and dinner daily
- All classes, performances, and tours
- All tickets, transfers, and tips

You will see on the proposed itinerary holds for masterclasses. We are confirming times with two dance studios (Broadway Dance Center and Ailey Studios) and two dance companies (Complexions and Jennifer Muller) for private masterclass times.

We will continue to provide significant opportunities for students to fundraise in order to defray all or part of the cost of the trip. In the past, motivated students from other groups have earned enough from these fundraisers to pay for the entire cost of previous trips. Our current trip is priced at \$1,699 based on 30 paying travelers. We will have 2 staff members and approximately 3 parent chaperones, so students will be safe and well supervised. There will be 1 chaperone per 5 students.

Finally, you will see that the meal cost is quite high in the cost allocation sheet. This includes our tickets and activity costs as well.

Please let me know if you need additional information about our proposal.

Thank you for your consideration,

Ashley O'Brien and Monica Mills



Field Trip Request for Overnight Trips

Revised: December 2017

Trip Description

Type of Field Trip: Instructional Student Activity / Co-Curricular

School: Glenbrook North Glenbrook South Other: _____

Sponsor(s): _____ Extension: _____

Activity / Class Name: _____

Description: _____

Date(s) of Trip: _____

Number of Chaperones: _____ Number of Students: _____

Names of Chaperones: _____

Transportation Information

Departing from: _____ date: _____ at: _____ AM PM

Traveling to (complete address): _____

Returning from (complete address): _____ date: _____ at: _____ AM PM

Returning to: _____ date: _____ at: _____ AM PM

Students released from class (indicate time or blocks): _____

Permission Slip Needed? Yes No Waiver Slip Needed? Yes No Should the bus remain with the trip? Yes No

Car(s): _____ Bus(es): _____ D225 Van(s): _____ Other: _____

Financial Information

Does this trip require money to be collected from students? Yes No

Begin Collection on: _____ End Collection on: _____

Cost Per Student

Cost per Student*: \$ _____

* See attached cost allocation worksheet for additional expense detail.

Accounting Details

Instructional / Course Field Trip

Student Activity / Co-Curricular Field Trip

Account Number: GBN: 10L200 4850 0000 00 000000

GBS: 10L300 4850 0000 00 000000

Please write account number above.

For Business Services Department Use

Bank Cash Account: Cash Receipts Agency Fund

Approval

Requestor: _____ Date: _____
Instructional Supervisor _____ Date: _____
or Assistant Principal*: _____
Associate Principal: _____ Date: _____

* Instructional field trips require the signature of an Instructional Supervisor; Student Activity field trips require the signature of the Assistant Principal.

Superintendent and Board of Education Approval *

Principal: _____ Date: _____
Superintendent: _____ Date: _____
Board of Education: _____ Date: _____

* Board Policies 7050 (Educational Travel Experiences) and 7230 (Student Trips) require the recommendation of the Principal and approval of the Superintendent for all overnight student trips. Approval of the Board of Education is required for all student trips conducted outside of the State of Illinois or adjacent states, as well as educational tours requiring one day or more of student absence.

For School Office Use

Date Request Received: _____
Date Trip Approved: _____
Date Bus Ordered: _____
Date D225 Van Reserved: _____
Cost of Transportation: _____
Request Sent to Business Services Department: GBN: gbnfeesetup@glenbrook225.org Date: _____
GBS: gbsfeesetup@glenbrook225.org

For Business Services Department Use

Fee Setup Activities: Master Fee Roster PowerSchool e~Funds for Schools
 Notice to Bookstore Notice to Faculty Sponsor and Department Assistant



Cost Allocation Worksheet for Overnight Trips

Revised: December 2017

Trip Information

Trip Description: GBN Orchestis NYC Trip

Staff Expenses

Number of Staff: 2

| <u>Per Staff Member</u> | <u>Total Staff Expenses</u> |
|---|---|
| Meals: \$ _____ | Meals: \$ 0.00 _____ |
| Transportation: | Transportation: |
| Air \$ _____ | Air \$ 0.00 _____ |
| Bus / Car \$ _____ | Bus / Car \$ 0.00 _____ |
| Lodging: \$ _____ | Lodging: \$ 0.00 _____ |
| Total Cost: \$ 0.00 _____ | Total Cost: \$ 0.00 _____ |

| <u>Meal Per Diem Maximum Reimbursement Rates</u> | |
|--|-----------------|
| Breakfast | \$ 4.00 |
| Lunch | \$ 8.00 |
| Dinner | \$ 20.00 |
| Per Day | \$ 32.00 |

Student Expenses

Number of Students: 30

| <u>Per Student</u> | <u>Total Student Expenses</u> |
|--|---|
| Meals: \$ 649.00 _____ | Meals: \$ 19470.00 _____ |
| Transportation: | Transportation: |
| Air \$ 250.00 _____ | Air \$ 7500.00 _____ |
| Bus / Car \$ 200.00 _____ | Bus / Car \$ 6000.00 _____ |
| Lodging: \$ 600.00 _____ | Lodging: \$ 18000.00 _____ |
| Total Cost: \$ 1699.00 _____ | Total Cost: \$ 50970.00 _____ |

Other Expenses

| | |
|--------------------|----------------------|
| Registration: | \$ _____ |
| Judging: | \$ _____ |
| Officiating: | \$ _____ |
| Total Cost: | \$ 0.00 _____ |

Total Trip Expenses

| | |
|--------------------|--------------------------|
| Staff Expenses: | \$ 0.00 _____ |
| Student Expenses: | \$ 50970.00 _____ |
| Other Expenses | \$ 0.00 _____ |
| Total Cost: | \$ 50970.00 _____ |

Payment Responsibility

| | | |
|-------------------|-------------------|------------------------------------|
| Paid by Students: | \$ 50970.00 _____ | Per Student Cost: \$ 1699.00 _____ |
| Paid by District: | \$ 0.00 _____ | |

| <u>Description of Expenses Paid by Students</u> |
|---|
| |

Day One - Thursday January 16, 2020

6:00 PM Flight departs

9:00 PM Flight arrives

Tour Director meets group in baggage claim

Board motorcoach and depart

11:00 PM Check in to hotel: Holiday Inn Express NYC Chelsea

Private overnight security at the hotel each evening

12:30 PM Board motorcoach

4:00 PM Flight departs

5:30 PM Welcome Home!

Approximate arrival

In keeping with Brightspark's commitment to safety and security, all of our itineraries are compliant with Department of Transportation rules and regulations giving drivers at least 9 hours off each night and a maximum of 15 hours on duty during any 24 hour period.

Your Brightspark Tour Director and Guides reserve the right to revise your group's itinerary due to unforeseen circumstances such as traffic, road closures, site closures, and weather. Your Tour Director or Guide will consult with the Group Leader and Bus Driver(s) on any changes.

Day Two - Friday January 17, 2020

8:00 AM **Breakfast at your hotel**

Morning free for scheduled workshops/clinics

Lunch is at your own expense

3:30 PM **Radio City Music Hall Stage Door Tour**

5:30 PM **Dinner at Bill's Bar and Burger**

8:00 PM **Performance - TBD**

Day Three - Saturday January 18, 2020

8:00 AM **Breakfast at your hotel**

9:00 AM Morning free for scheduled workshops/clinics

Lunch is at your own expense

Explore Central Park

5:30 PM **Dinner at John's Pizzeria**

8:00 PM **Broadway Show - TBD**

Day Four - Sunday January 19, 2020

8:00 AM **Breakfast at your hotel**

9:00 AM **National September 11 Museum and Memorial**

Chinatown - free time to explore

Little Italy - free time to explore

Lunch is at your own expense

Explore Times Square

5:00 PM **Take a Group Photo in Times Square**

6:00 PM **Dinner at Ellen's Stardust Diner**

8:00 PM **Top of the Rock Observatory**

Day Five - Monday January 20, 2020

8:00 AM **Breakfast at your hotel**

10:00 AM **Lincoln Center for Performing Arts guided tour**

Lunch is at your own expense



Ashley Burns
Glenbrook North HS Orchestis
2300 SHERMER RD
NORTHBROOK, Illinois 60062-6722

August 20, 2019

Dear Ashley,

I am excited to help plan your group's tour to New York! Based on our previous discussions, I've prepared a custom tour proposal to ensure your specific needs are met. Please review this proposal carefully and let me know if there are any adjustments you would like to make.

The next page outlines the specifics of your tour, but the main details are as follows:

- Glenbrook North HS Orchestis will travel to New York from January 16, 2020 through January 20, 2020.
- Brightspark Travel will provide inclusions as listed on the following page.
- Pricing is listed on the following page, and is based on 30 paying participants and 2 complimentary chaperones. Changes to the passenger count may result in pricing changes unless RGP is included.
- Brightspark Travel could administer all participant billing and collection through its individual billing program.

If everything looks good, we can move to the next phase of the planning process! Just sign and return the agreement to me via email or fax. Then, we will start booking reservations and participants can begin enrolling in your tour.

Keep in mind the pricing I have listed here is only guaranteed until **September 9, 2019**. I look forward to speaking with you soon!

Best,

Kristina Orticelli
Tour Consultant
(708)831-7124
korticelli@brightsparktravel.com

**Expand
Worldviews**

**Foster
Independent
Learning**

**Promote
Higher
Education**

**Inspire
Career
Choices**



Tour Details

Destination: New York

Departing: Thursday January 16, 2020 PM

Returning: Monday January 20, 2020 PM

Tour Pricing by Participation

| | | |
|---|---------|---------|
| Paying Passengers | 30 | 25 |
| Complimentary Chaperones | 2 | 2 |
| Student Price <small>(Quad Occupancy)</small> | \$ 1699 | \$ 1795 |
| Paying Adult Price <small>(Double Occupancy)</small> | \$ 2044 | \$ 2140 |

What's Included

Transportation

- Round-trip transportation via Air

Accommodation

- 4 Nights - Holiday Inn Express Chelsea
- Quad occupancy for Students (2 beds per room)
- Double occupancy for Chaperones (2 beds per room)
- Night security each evening at the hotel

Additional Inclusions

- All Admission Fees to Scheduled Activities
- Guided Sightseeing
- Brightspark Staff including 24-Hour Emergency Hotline
- All Taxes and Gratuities
- "Help Me Travel" Online Fundraising Tool
- Lanyards and Emergency Cards for Each Passenger
- Drawstring Backpacks
- A one-of-a-kind, fun-filled educational experience

Meals

- 4 Breakfasts
- 3 Dinners

Additional Inclusions

- All Taxes and Gratuities
- Professional Tour Director
- Online Tour Management Tool
- 24/7 Emergency Support
- Overnight Hotel Security
- Brightspark Drawstring Bags, Lanyards & Luggage Tags
- Travel Guard Health & Accident Insurance
- Travel Guard Trip Delay Protection
- General Liability Insurance

Tour Highlights - *all sites pending confirmation*

- Dance Show - TBD - \$100 Budget
- Broadway Show - TBD - \$125 Budget
- National September 11 Museum and Memorial
- Radio City Music Hall Stage Door Tour
- Lincoln Center for Performing Arts
- Group Photo in Times Square
- Times Square
- Central Park
- Top of the Rock Observatory

Brightspark Advantage

- 30+ Years of Experience
- Member of Student & Youth Travel Association
- Member of American Bus Association
- Member of National Association for Music Educators
- Member of US Tour Operators Association
- Most comprehensive refund guarantee plan in the industry



NO REGRETS.

Get a full refund at any time, for any reason.

WHAT IS REFUND GUARANTEE PROTECTION (RGP)?

For parents, student tours are an investment—but they don't have to be a risky one. With RGP, parents can cancel their child's tour at any time, for any reason, and every penny spent on trip payments will be returned to them. Right up until the moment a tour departs, parents are guaranteed a 100% refund on all payments*—including the nonrefundable deposit.

**The cost of RGP will not be refunded in case of cancellation*

Refund Guarantee Protection (RGP)

- Cost for individual participation: **\$169.00** per person



Payment Schedule

| Installment | Due Date | Quad Occupancy |
|------------------|------------|----------------|
| Registration Fee | 10/1/2019 | \$900 |
| 2 | 11/22/2019 | Final Balance |
| | | |
| | | |

By signing below, I hereby agree to all attached terms and conditions. I also acknowledge that Brightspark Travel, Inc. reserves the right to purchase travel insurance as an inclusion to my travel arrangements on my behalf. Further, by signing below I hereby give authorization to Brightspark Travel, Inc. for trip delay benefits if my travel arrangements are impacted and expenses are incurred. I agree to complete the claims documentation directly to the insurance provider to assist with the claim, as needed.

On Behalf of Glenbrook North HS Orchesis Representative:

Ashley O'Brien 8/30/19

Signature Date

Ashley O'Brien

Name

Director of GBN Orchesis

Title

On Behalf of Brightspark Travel, Inc. Representative:

Kristina Orticelli 08/20/2019

Signature Date

Kristina Orticelli

Name

Tour Consultant

Title

**Please email or fax (708-377-2288) this tour agreement to your
Tour Consultant today!**



BRIGHTSPARK TRAVEL, INC.

PAYMENT & GENERAL TERMS AND CONDITIONS FOR ALL TOURS

TOUR PRICE

The Tour price is based on the projected number of Tour participants, Tour package inclusions and Tour dates as indicated on the Tour Agreement or Parent Letter. Tours which operate below the projected number are subject to price adjustments based on fixed costs. You will be notified of any surcharges in advance of final invoicing.

FIXED GROUP COSTS

Each Tour contains fixed costs that must be paid no matter the size of the group. Fixed costs can include motor coaches, step-on guides, security guards, prepaid non-refundable costs (i.e. theatre tickets), etc., and the expenses of non-paying Tour participants.

TOUR ARRANGEMENTS

Hotel space, ground and/or air transportation, attractions, and/or services are being booked for your group as outlined in your Tour Agreement or Parent Letter. Changes to your itinerary are likely in the booking process because of availability for some attractions at certain times. Some Tour activities cannot be booked until the group's first payment is received. Approximately sixty (60) days prior to your departure date you can expect to receive a proposed itinerary including hotel and transportation arrangements. Your Brightspark Travel, Inc. representative will contact you to review the proposed itinerary and document any changes. At twenty (20) days prior to your departure date you can expect to receive your final itinerary.

FUEL SURCHARGES, TAXES AND OTHER FEES

The Tour price includes all known surcharges (fuel, taxes and other fees) known at the time the group contracted with Brightspark Travel. However, given the volatile nature of fuel prices, suppliers (for example, airlines and coach carriers) at times must assess a fuel surcharge which is not known by any party at the time of contracting service. You will be informed of any fuel surcharge prior to your final payment due date. No surcharge will ever be assessed after the final payment due date.

Additionally, for air tours, airline bag fees, unless otherwise indicated on the Tour Agreement or Parent Letter, are NOT included in the price of the Tour and are the responsibility of the individual or group checking bags or instruments.

Occasionally a governing body will add a tax after transportation has been contracted. Any taxes not in existence at the time the Tour was contracted will be assessed back to the group.

It is important to know that Brightspark Travel works closely with all its suppliers to eliminate or minimize any surcharges related to fuel, taxes or fees. In recent years we've been able to absorb many small increases and not pass them back to our travelers. Given the rising price of fuel, it's important to know a fuel surcharge could be assessed if the price of oil continues to increase.

REFUND GUARANTEE PROTECTION (RGP) FOR US DOMESTIC AND CANADIAN DESTINATIONS ONLY

Brightspark Travel offers a cancellation protection program that covers Tour payments should the passenger not be able participate for any reason. RGP is a highly recommended optional program at an additional charge. RGP must be paid at the time of the initial Tour registration. The price of RGP can be found on the Tour Agreement and the Parent Letter.

If you have purchased RGP and cancel, all payments made by you over and above the cost of the protection are 100% refunded.

PAYMENTS

A payment schedule has been laid out on the Parent Letter and Tour Agreement. Payments are accepted via check, credit card (online only) or organization Purchase Order. You will have the option of paying in installments, or paying for the Tour in full in one payment.

INITIAL REGISTRATION FEE

A non-refundable registration fee per passenger plus the cost of the elective Refund Guarantee Protection Program, if selected, (for US Domestic and Canadian Destinations only) will be required to register for a Tour. The cost of this registrant fee can be found on the Tour Agreement and Parent Letter. This registration fee will be applied to the cost of your Tour. If the tour is cancelled by the Trip Sponsor within 30 days from the initial payment due date, then the full amount of the registration fee (and RGP, if applicable) will be refunded.

FUNDRAISING PAYMENTS

All fundraising payments must be provided to Brightspark Travel two weeks before all final installments are processed. This will allow passengers to pay only what is due on their final account. Any group fundraising that is sent in after this date will be charged a \$75 flat processing fee per fundraising campaign (to be paid by the organization).

LATE PAYMENTS

All accounts, whether group pay or individual pay, must be up to date and paid in full 60 days prior to departure. Each installment that is late will be charged \$15 per passenger. Passengers will not be permitted to participate in the Tour if their account is not paid in full. Brightspark Travel reserves the right to cancel a Tour or Tour participant due to insufficient funds or non-payment.

NSF CHECKS

A \$35 fee per each non-sufficient fund check will be applied. Should your final installment check be returned NSF, we will require guaranteed payment for that installment plus the fee immediately. Passengers will not be permitted to participate in the Tour if their account is not paid in full.

LATE REGISTRATION FEE

A fee totaling 10% of the Total Tour Package Price will be assessed for an individually billed participants registering within 60 days of departure.

RE-INSTATEMENT FEE

A \$50 fee, plus any additional airfare costs, will be assessed if you cancel your reservation and choose to re-instate at a later date.

NAME CHANGE FEE

For Domestic Tours, a \$150 fee will be assessed for any changes requested within 21 days of departure. For International Tours, a \$200 fee will be assessed for any changes requested within 21 days of departure.

MANUAL INSTALLMENT FEE

If you utilize a manual installment process to pay for your tour, installment payments must be made by the dates noted on your Registration Information and there will be a \$5.00 fee levied for each installment.

SOLD OUT TRIPS/WAITING LISTS

In the case of trips that are sold out, additional participants will be entered onto a waiting list and added to the Tour as space permits. Participants on the waiting list will be informed of their status as follows:

- Individually Billed Accounts - by Brightspark Travel via an email indicating status after consulting with trip sponsor
- Group Pay Accounts - by the trip sponsor

ROOMING LIST

The organization will be required to submit a rooming list 60 days prior to departure to ensure the group is appropriately accommodated. Should the organization submit this late, a \$75 penalty will be charged to the organization.

REQUIREMENTS

For the protection of the sponsoring organization and its leaders as well as Brightspark Travel, the following applies on all Tours that Brightspark Travel coordinates:

- Tour rules must be adopted and shared with all Tour participants. Tour rules are at the discretion of the trip sponsor and must not violate any local health or safety regulations.
- Medical Release and Proxy form must be signed a participant's parents/guardian and carried on Tour.
- Brightspark Travel's cancellation policy for Individual Participants must be distributed to all paying participants so they know what to expect if they cancel from a Tour.

ACCIDENT AND ILLNESS PROTECTION FOR: US DOMESTIC

Accident, illness and accident-related dental insurance coverage is provided for all participants. Limits per single occurrence are \$5,000 for accident, \$1,500 for illness and \$750 for accident related dental. Any charges not covered by this insurance are the responsibility of the participant. Pre-existing conditions are not covered under this policy. Complete terms and conditions of insurance are available from Brightspark Travel, Inc.

CANCELLATION POLICY FOR ORGANIZATIONS

If the sponsoring organization or trip sponsor cancels the entire Tour, the following penalties apply:

DOMESTIC TOURS

- Within 30 days of deposit date noted on payment schedule, no penalty or cancellation fees will be incurred. However, group is responsible for any non-refundable vendor payments made on behalf of the group
- 31 days from initial payment due date to 81 days prior to departure, 15% of Total Tour Package Price
- 80-61 days prior to departure, 25% of Total Tour Package Price
- 60-46 days prior to departure, 50% of Total Tour Package Price
- Within 45 Days Prior to departure, 100% of Total Tour Package Price

ONE-DAY DOMESTIC TOURS

- Before 60 days from departure, no penalty or cancellation fees will be incurred. However, group is responsible for any non-refundable vendor payments made on behalf of the group
- 60-31 days prior to departure, 25% of Total Tour Package Price
- 30-15 days prior to departure, 50% of Total Tour Package Price
- Within 15 Days Prior to departure, 100% of Total Tour Package Price

CANCELLATION POLICY FOR INDIVIDUALS

The registration fee is non-refundable (except if the Trip Sponsor cancels the trip within 30 days from the initial payment due date or the participant selects RGP). In addition to that fee, cancellation penalties will be calculated based on the total Tour cost as follows:

DOMESTIC TOURS

- Within 30 days of deposit date noted on payment schedule, Registration Fee only
- 31 days from initial payment due date to 81 days prior to departure, 15% of Total Tour Package Price plus Registration Fee
- 80-61 days prior to departure, 25% of Total Tour Package Price plus Registration Fee
- 60-46 days prior to departure, 50% of Total Tour Package Price plus Registration Fee
- Within 45 Days Prior to departure, 100% of Total Tour Package Price

ONE-DAY DOMESTIC TOURS

- Before 60 days from departure, Registration Fee only
- 60-31 days prior to departure, 25% of Total Tour Package Price plus Registration Fee
- 30-15 days prior to departure, 50% of Total Tour Package Price plus Registration Fee
- Within 15 Days Prior to departure, 100% of Total Tour Package Price

NOTICE OF CANCELLATION

All passengers cancelling from a Tour must notify Brightspark Travel in writing. Cancellations are accepted via email, fax or mail.

Email: customersupport@brightsparktravel.com

Fax: 708-377-2288

Mail: Brightspark Travel, Inc., 8750 W. Bryn Mawr Ave., Ste. 450E
Chicago, IL 60631

REFUNDS FOR CANCELLATIONS

Refunds are issued for cancellations in the same manner as payment was received. Checks are issued for check payments and credits on debit/credit accounts. All cancellations must be in writing. Refunds may take 4-6 weeks to process.

For group pay accounts refunds are issued directly back to the organization unless otherwise directed by the organization.

For individual billing accounts refunds are issued directly back to the payee (generally a parent or guardian) except for fundraising monies or payments made on behalf of the individual by the school or organization, in which case those monies will be refunded back to the school or organization unless directed otherwise by the Trip Sponsor.

PASSENGER NAME CHANGE ON TRIPS WITH AIRFARE COMPONENT (FOR ORGANIZATIONS ONLY)

Brightspark Travel will process a name change on an air ticket if the airline allows for it. All fees assessed by the airline to process the name change will be passed on to the Organization. The latest name change on an air ticket will be processed by Brightspark Travel is 30 days prior to departure.

GENERAL

Brightspark Travel reserves the right to make changes in the itinerary whenever, in its sole judgment, conditions warrant, or if it deems it necessary for the comfort, convenience, or safety of the Tour.

Brightspark Travel has permission to use, without compensation, any photo, film or video likeness taken of a participant as well as any comment or statement made by him/her while taking part in a Brightspark Travel Tour in materials published by Brightspark Travel.

Brightspark Travel will work to accommodate all persons with disability needs. If you have a disability and require assistance when traveling, notify us as soon as possible. Please note that payment for contracted services such as interpreters, one on one aides and so forth are the responsibility of the parents or sponsoring organization and not Brightspark travel.

The traveler is responsible for obtaining the appropriate identification and documentation to travel by air domestically or internationally. Brightspark Travel's cancellation penalties will apply if the traveler cancels the trip because they are unable to obtain the appropriate identification (i.e. passports, visas).

LIMITATION OF LIABILITY

Brightspark Travel purchases transportation, hotel and other services from various independent suppliers that are not subject to its control. Neither Brightspark Travel its affiliates, owners, officers, agents, employees, nor any associate organization shall be held liable for any act, default, injury, loss, expense, damage, deviation, delay, curtailment or inconvenience caused to or suffered by any person or their property, howsoever arising, which may occur or be incurred by any organization or person, even though such act, default, injury, loss, expense, damage, deviation, delay, curtailment or inconvenience may have been caused or contributed to: (a) by the act, neglect or default of Brightspark Travel, or of any persons for whose acts it would otherwise be responsible, or (b) defects or failures of any aircraft, vessel, automotive vehicle or other equipment or instrumentality under the control of independent suppliers. You further understand that Brightspark Travel neither owns nor operates such third party suppliers and accordingly, agree to seek remedies directly and only against those suppliers and not hold Brightspark Travel responsible for their acts or omissions. In no event will Brightspark Travel be responsible for incidental, consequential or special damage or loss suffered by any person.

Brightspark Travel's maximum liability, for any reason whatsoever, will be limited to the amount paid to Brightspark Travel for its services.

FORCE MAJEURE

Without limitation, Brightspark Travel will make no refund for and is not responsible for any matter beyond the control of Brightspark Travel, including but not limited to the negligent or willful acts of others; acts of God or force majeure, weather emergencies, breakdown, or failure of diving or mechanical equipment, government actions, inclement weather, sickness, attacks by animals, availability of medical care or the adequacy of the same, criminal activity of any kind, terrorism, war, civil disturbance, sanitary conditions, quality or sanitation of food, quarantine, customs, regulations, epidemics, strikes, hotel overbooking, safety and/or security standards at hotels or other accommodations, or for any other reason beyond the control of Brightspark Travel. You understand, agree with, and agree to be legally bound by the terms of the release and waiver of liability set forth herein.

ARBITRATION

Any controversy or claim arising out of or relating to these Terms and Conditions or the performance thereunder, including without limitation any claim related to bodily injury, property damage or death, shall be settled by binding arbitration in Atlanta, Georgia USA in accordance with the rules of the American Arbitration Association then existing, and judgment on the arbitration award may be entered in any court having jurisdiction over the subject matter of the controversy. This agreement to arbitrate does not waive or modify the liability release contained in this document. Such proceedings will be governed by substantive Delaware law. This dispute will be resolved by a single arbitrator who must be a lawyer admitted to practice in the courts of at least one state in the United States and have a minimum of fifteen years of experience in civil litigation. The arbitrator so described will be selected by the American Arbitration Association. Each party to the dispute shall have the right on a single occasion to veto the designation of an arbitrator so selected. The parties waive the right to rely on any state law or statute which creates an exception to enforcement of the requirement that disputes be resolved pursuant to arbitration in the manner set forth herein.

GOVERNING LAW AND JURISDICTION

These Terms and Conditions and any actions and proceeding brought hereunder shall be governed by the laws of the State of Delaware without regard to conflict of laws principles. If the right to seek arbitration is for any reason waived by both parties, or if judicial review of any arbitration decision is sought, any action or legal proceeding to enforce any provision hereof, or based on any right arising out of, these Terms and Conditions shall be exclusively in the courts of the State of Delaware, or if it has or can acquire jurisdiction, in the United States District Court for the District of Delaware, and all of the parties hereto hereby consent to the exclusive jurisdiction of such courts and of the appropriate appellate courts in any such action or legal proceeding and waive any objection to venue or jurisdiction in connection therewith.

WAIVER OF JURY TRIAL

In connection with any action or legal proceeding arising out of this agreement, the parties hereby specifically and knowingly waive any rights that either party might have to demand a jury trial.

SEVERABILITY

The invalidity or unenforceability of any part of these Terms and Conditions, or the invalidity of its application to a specific situation or circumstance, shall not affect the validity of the remainder of these Terms and Conditions, or its application to other situations or circumstances. Any provision of these Terms and Conditions held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

WAIVER

Any failure by either party at any time, or from time to time, to enforce or to require the strict keeping and performance of any of the Terms and Conditions shall not constitute a waiver of any such Terms and Conditions and shall not affect or impair such terms and conditions in any way or the right of such party at any time to avail itself of such remedies as it has for the breach or breaches of such terms and conditions.

EXCLUSIVITY

Except as otherwise expressly provided to the contrary, the rights herein granted and these Terms and Conditions are for the benefit of the parties hereto. The Terms and Conditions shall be exclusive of any advertising, marketing or other sales literature or activities of Brightspark Travel and nothing contained in any of such materials shall be construed to create any rights as a result of or in connection with these Terms and Conditions.

ACKNOWLEDGMENT OF RISK

You understand and acknowledge that your travel in connection with and participation in the tour arranged at your request by Brightspark Travel may involve risk and potential exposure to injury. You also realize and acknowledge that risk and dangers may be caused by the negligence of the owners, directors, employees, contractors, officers or agents of Brightspark Travel or the negligence or participation of other participants, contractors and/or subcontractors to Brightspark Travel. You also recognize and acknowledge that risk and dangers may arise from foreseeable and unforeseeable causes, including weather and other acts of nature. You fully understand and acknowledge that the aforementioned risks, dangers and hazards are a potential in connection with recreational activities which may take place during your journey.

EXPRESS ASSUMPTION OF RISK AND RESPONSIBILITY/PARTICIPATION

In recognition of the inherent risk of the travels and related activities in which you are intending to engage, you confirm that you are physically and mentally capable of participating in the activity, that you are willingly and knowingly electing to participate in this tour in spite of the potential risk of danger, and you willingly and voluntarily assume full responsibility for any injury, loss or damage suffered by you or caused by you, whether caused in whole or in part by the negligence of the owners, directors, agents, officers, employees, or contractors of Brightspark Travel. You understand and acknowledge that reserves the right to accept or reject any participant for any reason, and Brightspark Travel or its guide has the right to disqualify you from any trip activity, if in Brightspark Travel's or such guide's judgment, you are incapable of that activity and/or your continued participation in the tour will endanger yourself or the safety of the group. It is your responsibility and obligation to inform Brightspark Travel, at the time your reservation is made, of any medical or physical disability or limitation that might disable you or render you unable to perform or safely complete the tour or any activity on the tour. You further acknowledge that you are the best judge of your own conditions and limitations and that it is incumbent upon you to fully disclose the full extent of any such conditions or limitations to Brightspark Travel.

RELEASE OF LIABILITY

In consideration of the services and arrangements provided by Brightspark Travel, you, for yourself and for your heirs, personal representatives or assigns, do hereby release, waive, discharge, hold harmless and agree to indemnify Brightspark Travel, and its owners, officers, directors, employees and affiliates from any and all claims, actions, or losses for bodily injury, property damage, wrongful death, loss of services, lost profits, consequential, exemplary, indirect or punitive damages or otherwise which may arise out of or occur during your travel in connection with the scheduled travel package and any activities conducted in conjunction therewith. You specifically understand and agree that you are releasing, discharging and waiving any claims or actions that you may have presently or in the future for the negligent acts or conduct of the owners, directors, officers, employees, agents or affiliates of Brightspark Travel.

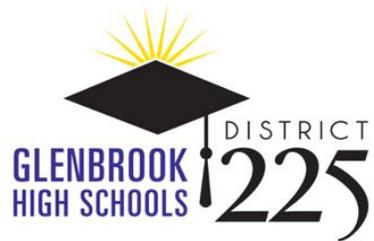
EXPRESS WAIVER OF CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES

Regardless of the situation or circumstances giving rise to a claim, you waive any right to seek consequential, punitive or exemplary damages against Brightspark Travel its owners, officers, directors, agents, contractors and employees, for any reason whatsoever.

SELLER OF TRAVEL

Brightspark Travel is a registered seller of travel in California, Florida, Hawaii, Iowa, and Washington under each state's seller of travel regulations.

- California registration number: 2042487
- Florida registration number: ST37033
- Hawaii registration number: 44821
- Iowa registration number: 1031
- Washington registration number: 603096501



To: Dr. Charles Johns
Board of Education

From: Dr. Lauren Fagel
Dr. John Finan
Dr. Rosanne Williamson
Mr. Brad Swanson

Date: September 23, 2019

Re: Request of Approval for Professional Leave Expenses - National Council
for Social Studies Annual Conference

Recommendation

It is recommended that the Board of Education approve the request for estimated professional leave expenses in the amount of \$ 8360 as presented.

Background

In keeping with Board Policy 2060, the Board of Education has established a maximum allowable amount for prepaid expenses and reimbursement for travel, meal and lodging expenses to an amount not to exceed \$5,000 aggregate per professional leave trip. In the event that a trip's expenses exceed the per trip aggregate cost, the Board of Education is required to approve the expenses by a roll call vote at an open meeting.

The Business Services department has implemented a process where they are notified if there is a desired trip that exceeds the \$5,000 aggregate threshold. In response to the request, a formal memo is drafted and information is presented to the Board of Education for consideration prior to any expenses being incurred by the District.

Attached is a professional leave opportunity summary that is being submitted for consideration.

Request of Approval for Professional Leave Expenses

| Name of Event | Dates and Location of Event |
|--|---------------------------------------|
| National Council for Social Studies Annual Conference | November 22-24, 2019 Austin, Texas |

| Overview and Description of Event |
|---|
| <p>The annual NCSS conference is the largest and most comprehensive social studies professional development conference. The 3-day event will bring together over 3000 educators to share the most current knowledge, ideas, research and expertise in social studies education. The conference offers an opportunity for educators to rejuvenate their teaching strategies and collaborate with some of the leaders in social studies education. Attendees can choose from over 600 presentations by researchers and practitioners, receive classroom-ready resources, interact with well-known speakers, share teaching strategies and solutions with peers, and discover the latest teaching products and services.</p> |

| Rationale for Attending Event |
|--|
| <p>Teachers have the opportunity to connect with other social studies educators around the country to gain more knowledge in content and pedagogy by attending a number of peer-reviewed breakout sessions conducted by other educators and professionals in the field of social sciences. These sessions often provide free resources for teachers to bring back to their classes and students. We also have teachers who will be presenting or conducting leadership responsibilities for the organization. The conference's themes each year allow educators to maintain relevance in our curricula. Past themes have included media literacy, civic education, and racial equity and social justice. This year's theme is "Informed Action: Agency, Advocacy, Activism."</p> |

| Outcomes |
|--|
| <p>Teachers who attend the national conference bring back resources and ideas to enhance curriculum and instruction in our courses. They also make valuable connections with other professionals who become resources for materials, lessons, and opportunities for our students. An emphasis on social studies standards and the C3 framework (standards for college, career, and civic life) throughout the conference benefit our teachers in aligning our curriculum with state and national guidelines.</p> |

Possible Alternatives Considered

This is the primary professional development event for the national organization, and incorporates all the social sciences, including psychology, economics, government/political science, and geography. As such, it is a unique opportunity for cross-disciplinary conversations within the Social Studies.

| | Per Person Cost | Total Cost |
|--------------------------------|--|-------------------|
| <i>Substitute(s) Required?</i> | Yes | |
| <i>Registration:</i> | \$275 | \$2200 |
| <i>Lodging:</i> | \$360 for 3 nights | \$2880 |
| <i>Meals:</i> | n/a | |
| <i>Vehicle Expense:</i> | Transportation to/from airports:\$40 | \$320 |
| <i>Airfare Expense:</i> | \$370 roundtrip from Chicago to Austin | \$2960 |
| <i>Other:</i> | n/a | |
| Total Cost | \$1045 | \$8360 |

Please indicate N/A in an expense category if it is not applicable to this trip.

| Employees and Building Attending | Employees and Building Attending |
|--|--|
| Glenbrook South: <ul style="list-style-type: none"> ● Sejal Schullo (Coordinator for Psychology Teachers) ● Heather Chambers (Presenter) ● Libby Lupfer (Presenter) ● Emily Ekstrand ● Susan Flickinger | Glenbrook North: <ul style="list-style-type: none"> ● Jerome Hoynes ● Stephanie Jund ● Michael Rast |

Supervisor Approval

Jeannie Logan
Michael Greenstein



To: Dr. Charles Johns
From: Dr. Lauren Fagel
Re: GBS Summer 2020 Study Abroad Program, Seville, Spain
Date: September 16, 2019

Attached is the formal request from Danita Fitch, World Language Instructional Supervisor, for students to go on a two-week linguistic and cultural experience in Spain. This program is organized through Centro MundoLengua and is supported by the College Board as a program to prepare students for AP Spanish classes. The trip will take place from June 20, 2020 – July 4, 2020, and it will be chaperoned by Spanish teacher Danita Fitch and another faculty member to be determined. The estimated cost per student is \$4400.

This is an Educational Tour covered under Board Policy 7050. This Educational Tour is conducted by the District, but not financed by the District. The trip requires approval from the principal, superintendent, and Board.

I support this request and believe this type of experience will enhance the language and cultural learning experience of our students.



Field Trip Request for Overnight Trips

Revised: December 2017

Trip Description

Type of Field Trip: Instructional Student Activity / Co-Curricular

School: Glenbrook North Glenbrook South Other: _____

Sponsor(s): _____ Extension: _____

Activity / Class Name: _____

Description: _____

Date(s) of Trip: _____

Number of Chaperones: _____ Number of Students: _____

Names of Chaperones: _____

Transportation Information

Departing from: _____ date: _____ at: _____ AM PM

Traveling to (complete address): _____

Returning from (complete address): _____ date: _____ at: _____ AM PM

Returning to: _____ date: _____ at: _____ AM PM

Students released from class (indicate time or blocks): _____

Permission Slip Needed? Yes No Waiver Slip Needed? Yes No Should the bus remain with the trip? Yes No

Car(s): _____ Bus(es): _____ D225 Van(s): _____ Other: _____

Financial Information

Does this trip require money to be collected from students? Yes No

Begin Collection on: _____ End Collection on: _____

Cost Per Student

Cost per Student*: \$ _____

* See attached cost allocation worksheet for additional expense detail.

Accounting Details

Instructional / Course Field Trip

Student Activity / Co-Curricular Field Trip

Account Number: GBN: 10L200 4850 0000 00 000000

GBS: 10L300 4850 0000 00 000000

Please write account number above.

For Business Services Department Use

Bank Cash Account: Cash Receipts Agency Fund

Approval

Requestor: _____ Date: _____
Instructional Supervisor _____ Date: _____
or Assistant Principal*: _____
Associate Principal: _____ Date: _____

* Instructional field trips require the signature of an Instructional Supervisor; Student Activity field trips require the signature of the Assistant Principal.

Superintendent and Board of Education Approval *

Principal: _____ Date: _____
Superintendent: _____ Date: _____
Board of Education: _____ Date: _____

* Board Policies 7050 (Educational Travel Experiences) and 7230 (Student Trips) require the recommendation of the Principal and approval of the Superintendent for all overnight student trips. Approval of the Board of Education is required for all student trips conducted outside of the State of Illinois or adjacent states, as well as educational tours requiring one day or more of student absence.

For School Office Use

Date Request Received: _____
Date Trip Approved: _____
Date Bus Ordered: _____
Date D225 Van Reserved: _____
Cost of Transportation: _____
Request Sent to Business Services Department: GBN: gbnfeesetup@glenbrook225.org Date: _____
GBS: gbsfeesetup@glenbrook225.org

For Business Services Department Use

Fee Setup Activities: Master Fee Roster PowerSchool e~Funds for Schools
 Notice to Bookstore Notice to Faculty Sponsor and Department Assistant

Trip Information

Trip Description: Pre-AP Spanish Language & Literature in Sevilla; Study at Centro MundoLengua 2020

Staff Expenses

Number of Staff: 2

| <u>Per Staff Member</u> | | <u>Total Staff Expenses</u> | |
|-------------------------|----------------|-----------------------------|----------------|
| Meals: | \$ 0.00 | Meals: | \$ 0.00 |
| Transportation: | | Transportation: | |
| Air | \$ 0.00 | Air | \$ 0.00 |
| Bus / Car | \$ 0.00 | Bus / Car | \$ 0.00 |
| Lodging: | \$ 0.00 | Lodging: | \$ 0.00 |
| Total Cost: | \$ 0.00 | Total Cost: | \$ 0.00 |

| <u>Meal Per Diem Maximum Reimbursement Rates</u> | |
|--|-----------------|
| Breakfast | \$ 4.00 |
| Lunch | \$ 8.00 |
| Dinner | \$ 20.00 |
| Per Day | \$ 32.00 |

Student Expenses

Number of Students: 10

| <u>Per Student</u> | | <u>Total Student Expenses</u> | |
|--------------------|-------------------|-------------------------------|--------------------|
| Meals: | \$ 0.00 | Meals: | \$ 0.00 |
| Transportation: | | Transportation: | |
| Air | \$ 1800.00 | Air | \$ 18000.00 |
| Bus / Car | \$ 0.00 | Bus / Car | \$ 0.00 |
| Lodging: | \$ 0.00 | Lodging: | \$ 0.00 |
| Total Cost: | \$ 1800.00 | Total Cost: | \$ 18000.00 |

Other Expenses

| | |
|--------------------|--------------------|
| Registration: | \$ 26000.00 |
| Judging: | \$ 0.00 |
| Officiating: | \$ 0.00 |
| Total Cost: | \$ 26000.00 |

Total Trip Expenses

| | |
|--------------------|--------------------|
| Staff Expenses: | \$ 0.00 |
| Student Expenses: | \$ 18000.00 |
| Other Expenses | \$ 26000.00 |
| Total Cost: | \$ 44000.00 |

Payment Responsibility

| | | | |
|-------------------|-------------|-------------------|------------|
| Paid by Students: | \$ 44000.00 | Per Student Cost: | \$ 4400.00 |
| Paid by District: | \$ 0.00 | | |

Description of Expenses Paid by Students
 Minimum of 10 students paying for program of study, their flights. Total cost includes the flights for chaperones.

BOARD POLICY: EDUCATIONAL TRAVEL EXPERIENCES

7050

Page 1 of 3 pages

Section A - Introduction

The Board of Education believes that structured learning should not be limited to the classroom. Valuable experiences for Glenbrook students exist within and outside the boundaries of District #225. The Board also realizes that additional responsibilities can arise when students are taken from the school premises. Staff, parents, and students should be aware of these responsibilities and the necessity for reasonable administrative procedures. The physical welfare of our students and staff must be paramount in our considerations and judgment. It is the policy of the Board of Education that such travel experiences should not be scheduled to conflict with normal student attendance days. Under extraordinary circumstances, the Board may approve exceptions to this policy.

Section B - Educational Tours: Travel Conducted, but Not Financed, by the District

1. The Board of Education is authorized by Illinois statute to conduct educational tours as a supplement to particular courses of instruction, within or without the district, the State of Illinois, or the United States.
2. Recommendation of the principal and approval of the superintendent shall be required for all educational tours involving an overnight stay prior to submission to the Board for approval.
3. No student may participate in an educational tour unless he or she has accident and health insurance coverage protecting against bodily injury or death while participating in the tour. Cost of said insurance, when not otherwise existing, shall be assumed by the organization conducting the tour. Demonstration of satisfactory insurance coverage shall be made in writing to the assistant superintendent of business affairs as a condition of and prior to Board approval.
4. The Board of Education is not authorized to use district funds for any expenditures incurred on such a tour for meals, lodging, or transportation costs. However, the Board may authorize the compensation of necessary personnel while on tour if the personnel are performing duties in the ordinary course of their employment.
5. All school rules and regulations regarding student and employee conduct shall apply for students and employees participating in educational tours.
6. The Board of Education reserves the right in its sole discretion to cancel any previously approved trip whenever it believes that the safety of the participants may be at risk. Should a trip be cancelled, the Board of Education will assume no legal responsibility or financial liability for monetary losses or other damages incurred by the participants. Participants should be aware that travel insurance may be available at the participant's expense through the sponsoring agency or another insurance source.

Section C - Educational Travel: Travel Not Sponsored, Supported, or Conducted by the District

1. The Board of Education authorizes the superintendent to approve requests submitted by an employee or a private agency that have been recommended for approval by the principal, to use school facilities without rental charge to inform students and parents of educational travel programs within any of the fifty United States or any foreign country that, in the discretion of the principal and the superintendent, have educational significance for the district's students. Such use may be granted only with the clear understanding that the program is not sponsored, supported, or conducted by the Board of Education and that the Board of Education assumes no legal responsibility or financial liability related to the program. Further, all materials used by the sponsoring employee or agency in publicizing the program must contain a statement to this effect, the language of which has been approved in advance by the superintendent. These same materials must also carry the name, address and phone number of the sponsoring employee or agency.

2. No student may participate in educational travel unless he or she has accident and health insurance coverage protecting against bodily injury or death while participating in the educational travel. Cost of said insurance when not otherwise existing shall be assumed by the student or private agency financing the educational travel. Demonstration of satisfactory insurance coverage shall be made in writing to the assistant superintendent of business affairs as a condition of and prior to superintendent approval.

Section D - Use of Equipment, Materials, or Supplies to Promote Educational Travel

District equipment, materials or supplies, including stationery, shall be used for educational tours under Section B of this policy only, and shall not be used for any educational travel that is not district sponsored.

Section E - Student Trips Exclusion

Student trips as outlined in Board Policy #7230 are not included within the provisions of this policy.

Section F – Parameters for Vendors

All vendors seeking consideration as an educational tour provider must work with the Director of Operations to provide proper documentation and agree to parameters developed by the district administration as outlined in this policy and its procedures. The monetary values of the student insurance requirements as listed in the student travel parameters in the procedures to this policy may be adjusted as necessary by the Superintendent without further action by the Board of Education.

Approved: April 12, 1971
Revised: February 5, 1973
Revised: December 1, 1975
Revised: February 6, 1978
Revised: January 23, 1984
Revised: September 10, 1984
Reviewed: November 14, 1988
Revised: October 28, 1996
Revised: November 27, 2000
Revised: January 25, 2016



To: Dr. Charles Johns
From: Dr. Lauren Fagel
Re: GBS Spanish Exchange Program 2020-21
Date: September 16, 2019

Attached is the formal request from Mr. Bauman, Mr. Johlie, and Mr. Franson to offer the ninth Spanish Exchange program. The exchange will take place between Glenbrook South and two schools in the town of Orihuela, Spain. Students from Spain will visit Glenbrook South during Homecoming week of 2020. GBS students will travel to Spain during spring break 2021. This experience provides our students with the opportunity to apply their language skills and to be immersed in Spanish culture.

This is an Educational Tour covered under Board Policy 7050, which is attached. This Educational Tour is conducted by the District, but not financed by the District, and it requires approval from the principal, superintendent, and Board.

I support this request and believe these types of experiences greatly enhance our World Languages program.



Field Trip Request for Overnight Trips

Revised: December 2017

Trip Description

Type of Field Trip: Instructional Student Activity / Co-Curricular

School: Glenbrook North Glenbrook South Other: _____

Sponsor(s): _____ Extension: _____

Activity / Class Name: _____

Description: _____

Date(s) of Trip: _____

Number of Chaperones: _____ Number of Students: _____

Names of Chaperones: _____

Transportation Information

Departing from: _____ date: _____ at: _____ AM PM

Traveling to (complete address): _____

Returning from (complete address): _____ date: _____ at: _____ AM PM

Returning to: _____ date: _____ at: _____ AM PM

Students released from class (indicate time or blocks): _____

Permission Slip Needed? Yes No Waiver Slip Needed? Yes No Should the bus remain with the trip? Yes No

Car(s): _____ Bus(es): _____ D225 Van(s): _____ Other: _____

Financial Information

Does this trip require money to be collected from students? Yes No

Begin Collection on: _____ End Collection on: _____

Cost Per Student

Cost per Student*: \$ _____

* See attached cost allocation worksheet for additional expense detail.

Accounting Details

| | | |
|-----------------|--|--|
| | <u>Instructional / Course Field Trip</u> | <u>Student Activity / Co-Curricular Field Trip</u> |
| Account Number: | GBN: <input type="checkbox"/> 10L200 4850 0000 00 000000 | <input type="checkbox"/> _____ |
| | GBS: <input type="checkbox"/> 10L300 4850 0000 00 000000 | <small>Please write account number above.</small> |

For Business Services Department Use

Bank Cash Account: Cash Receipts Agency Fund

Approval

Requestor: _____ Date: _____
Instructional Supervisor _____ Date: _____
or Assistant Principal*: _____
Associate Principal: _____ Date: _____

* Instructional field trips require the signature of an Instructional Supervisor; Student Activity field trips require the signature of the Assistant Principal.

Superintendent and Board of Education Approval *

Principal: _____ Date: _____
Superintendent: _____ Date: _____
Board of Education: _____ Date: _____

* Board Policies 7050 (Educational Travel Experiences) and 7230 (Student Trips) require the recommendation of the Principal and approval of the Superintendent for all overnight student trips. Approval of the Board of Education is required for all student trips conducted outside of the State of Illinois or adjacent states, as well as educational tours requiring one day or more of student absence.

For School Office Use

Date Request Received: _____
Date Trip Approved: _____
Date Bus Ordered: _____
Date D225 Van Reserved: _____
Cost of Transportation: _____
Request Sent to Business _____ GBN: gbnfeesetup@glenbrook225.org Date: _____
Services Department: _____ GBS: gbsfeesetup@glenbrook225.org _____

For Business Services Department Use

Fee Setup Activities: Master Fee Roster PowerSchool e~Funds for Schools
 Notice to Bookstore Notice to Faculty Sponsor and Department Assistant

Trip Information

Trip Description: GBS Spanish Exchange Program

Staff Expenses

Number of Staff: 3

| <u>Per Staff Member</u> | | <u>Total Staff Expenses</u> | |
|-------------------------|----------------|-----------------------------|----------------|
| Meals: | \$ _____ | Meals: | \$ 0.00 |
| Transportation: | | Transportation: | |
| Air | \$ _____ | Air | \$ 0.00 |
| Bus / Car | \$ _____ | Bus / Car | \$ 0.00 |
| Lodging: | \$ _____ | Lodging: | \$ 0.00 |
| Total Cost: | \$ 0.00 | Total Cost: | \$ 0.00 |

| <u>Meal Per Diem Maximum Reimbursement Rates</u> | |
|--|-----------------|
| Breakfast | \$ 4.00 |
| Lunch | \$ 8.00 |
| Dinner | \$ 20.00 |
| Per Day | \$ 32.00 |

Student Expenses

Number of Students: 24

| <u>Per Student</u> | | <u>Total Student Expenses</u> | |
|--------------------|-------------------|-------------------------------|--------------------|
| Meals: | \$ _____ | Meals: | \$ 0.00 |
| Transportation: | | Transportation: | |
| Air | \$ 1400.00 | Air | \$ 33600.00 |
| Bus / Car | \$ 200.00 | Bus / Car | \$ 4800.00 |
| Lodging: | \$ _____ | Lodging: | \$ 0.00 |
| Total Cost: | \$ 1600.00 | Total Cost: | \$ 38400.00 |

Other Expenses

| | |
|--------------------|----------------|
| Registration: | \$ _____ |
| Judging: | \$ _____ |
| Officiating: | \$ _____ |
| Total Cost: | \$ 0.00 |

Total Trip Expenses

| | |
|--------------------|--------------------|
| Staff Expenses: | \$ 0.00 |
| Student Expenses: | \$ 38400.00 |
| Other Expenses | \$ 0.00 |
| Total Cost: | \$ 38400.00 |

Payment Responsibility

| | | | |
|-------------------|-------------|-------------------|------------|
| Paid by Students: | \$ 38400.00 | Per Student Cost: | \$ 1600.00 |
| Paid by District: | \$ 0.00 | | |

Description of Expenses Paid by Students
Student total includes travel expenses for three GBS teacher chaperones.

BOARD POLICY: EDUCATIONAL TRAVEL EXPERIENCES

7050

Page 1 of 3 pages

Section A - Introduction

The Board of Education believes that structured learning should not be limited to the classroom. Valuable experiences for Glenbrook students exist within and outside the boundaries of District #225. The Board also realizes that additional responsibilities can arise when students are taken from the school premises. Staff, parents, and students should be aware of these responsibilities and the necessity for reasonable administrative procedures. The physical welfare of our students and staff must be paramount in our considerations and judgment. It is the policy of the Board of Education that such travel experiences should not be scheduled to conflict with normal student attendance days. Under extraordinary circumstances, the Board may approve exceptions to this policy.

Section B - Educational Tours: Travel Conducted, but Not Financed, by the District

1. The Board of Education is authorized by Illinois statute to conduct educational tours as a supplement to particular courses of instruction, within or without the district, the State of Illinois, or the United States.
2. Recommendation of the principal and approval of the superintendent shall be required for all educational tours involving an overnight stay prior to submission to the Board for approval.
3. No student may participate in an educational tour unless he or she has accident and health insurance coverage protecting against bodily injury or death while participating in the tour. Cost of said insurance, when not otherwise existing, shall be assumed by the organization conducting the tour. Demonstration of satisfactory insurance coverage shall be made in writing to the assistant superintendent of business affairs as a condition of and prior to Board approval.
4. The Board of Education is not authorized to use district funds for any expenditures incurred on such a tour for meals, lodging, or transportation costs. However, the Board may authorize the compensation of necessary personnel while on tour if the personnel are performing duties in the ordinary course of their employment.
5. All school rules and regulations regarding student and employee conduct shall apply for students and employees participating in educational tours.
6. The Board of Education reserves the right in its sole discretion to cancel any previously approved trip whenever it believes that the safety of the participants may be at risk. Should a trip be cancelled, the Board of Education will assume no legal responsibility or financial liability for monetary losses or other damages incurred by the participants. Participants should be aware that travel insurance may be available at the participant's expense through the sponsoring agency or another insurance source.

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1. The Board of Education authorizes the superintendent to approve requests submitted by an employee or a private agency that have been recommended for approval by the principal, to use school facilities without rental charge to inform students and parents of educational travel programs within any of the fifty United States or any foreign country that, in the discretion of the principal and the superintendent, have educational significance for the district's students. Such use may be granted only with the clear understanding that the program is not sponsored, supported, or conducted by the Board of Education and that the Board of Education assumes no legal responsibility or financial liability related to the program. Further, all materials used by the sponsoring employee or agency in publicizing the program must contain a statement to this effect, the language of which has been approved in advance by the superintendent. These same materials must also carry the name, address and phone number of the sponsoring employee or agency.

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District equipment, materials or supplies, including stationery, shall be used for educational tours under Section B of this policy only, and shall not be used for any educational travel that is not district sponsored.

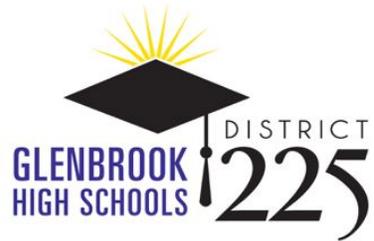
Section E - Student Trips Exclusion

Student trips as outlined in Board Policy #7230 are not included within the provisions of this policy.

Section F – Parameters for Vendors

All vendors seeking consideration as an educational tour provider must work with the Director of Operations to provide proper documentation and agree to parameters developed by the district administration as outlined in this policy and its procedures. The monetary values of the student insurance requirements as listed in the student travel parameters in the procedures to this policy may be adjusted as necessary by the Superintendent without further action by the Board of Education.

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Revised: January 23, 1984
Revised: September 10, 1984
Reviewed: November 14, 1988
Revised: October 28, 1996
Revised: November 27, 2000
Revised: January 25, 2016



To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel

Date: Monday, September 23, 2019

Re: Adoption of the 2019-20 Fiscal Year Budget

Recommendation

It is recommended that the Board of Education approve the budget for the 2019-20 fiscal year.

Background

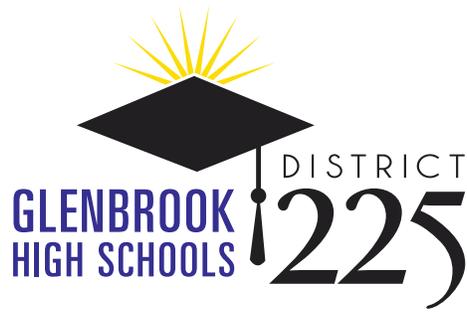
In accordance with the Illinois School Code (105 ILCS 5/17-1), each school district is responsible for adopting and filing an annual budget before the end of the first quarter of the fiscal year with the Illinois State Board of Education. Prior to adopting an annual budget, a tentative budget shall be made available for public inspection for at least 30 days, and a public hearing be held. Both requirements have been fulfilled, and at this time, a final budget has been prepared by the Business Services leadership team for consideration by the Board of Education.

The final budget was first presented to the Finance Committee on Tuesday, September 17, 2019. Feedback from the committee was incorporated into the attached document. In an effort to illustrate the differences between the tentative and final budgets, we have added summary comments and charts within the following sections:

- **Key Findings**
 - PDF Pages 12-13; Printed Pages 2-3

- **Tentative Budget to Final Budget Summary**
 - PDF Pages 49-50; Print Pages 36-37
 - Illustrates changes that were made to the budget since the tentative budget was created.

During the meeting on Monday evening, Dr. Ptak, Ms. Tarver, and I will provide an overview of the final budget, and will be available to answer any questions.



Final Budget

2019-20 Fiscal Year

Updated: Thursday, September 19, 2019

***Northfield Township High School District 225 /
Glenbrook High School District 225***

3801 W. Lake Avenue

Glenview, Illinois 60026

(847) 998-6100 | www.glenbrook225.org

**Northfield Township High School District 225
Notice of Public Hearing**

Notice is hereby given by the Board of Education of Northfield Township High School District Number 225, in the County of Cook, State of Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2019, will be on file and conveniently available for public inspection on the District's website (www.glenbrook225.org), or at the District Administration Building located at 3801 W. Lake Avenue, Glenview, Illinois from and after 8:00 AM, on the 1st day of August, 2019.

Notice is further hereby given that a public hearing on said budget will be held at 7:00 PM, on the 9th day of September 2019, at the District Administration Building located at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois in this School District Number 225.

Dated this 30th day of July, 2019. Board of Education of Northfield Township High School District Number 225, in the County of Cook, State of Illinois.

Rosanne Williamson
Secretary, Board of Education

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FY 2019-20

Key Findings

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Overview

The Board of Education adopts an annual budget each year, with the goal of matching estimated revenue and expenditures resulting in a balanced budget. This year's budget also includes expenditures that utilize existing reserves for the purposes of one-time expenses such as construction and renovation projects.

By definition, the budget represents the school district's best estimate of revenues and expenditures for a period of 12 months between July 1st and June 30th. Throughout the school year, the Business Services leadership team provides updates regarding the financial condition through monthly expenditure reports, revenue trends, and financial projections.

The following is a list of important points that summarize the success of the prior year and provide context for the new year's budget.

Reconciliation of the 2018-19 Budget

Beginning on Page 30

Overall

- Based on preliminary audited figures, the district ended the 2018-19 fiscal year with \$185.9M in revenues and \$186.4M in expenditures.
- The 2018-19 fiscal year budget estimated that the school district would end the year utilizing \$5.9M of existing fund balance (reserve), primarily for capital projects. However, as a result of savings elsewhere within the budget, the school district decreased that amount to \$472K.

Revenue

- Actual direct revenues indicated that the school district is 94% locally funded, primarily through property taxes.
- The school district's revenue receipt targets have been generally consistent with actual receipts. As of September 19, 2019, the school district still is awaiting the receipt of approximately \$64k in outstanding state and federal categorical payments. Based on trend, we anticipate these payments will be received by October 2019, which will be recorded within the 2019-20 fiscal year.

Expenditures

- Actual direct expenditures for salaries and benefits (inclusive of the employer's pension contributions) represented 68% of expenditures.
- The Board of Education entered into a settlement with Allstate Insurance Company for property tax objections for tax years 2004-2009. The \$6M settlement is scheduled to be paid in \$2M installments over three years. The first installment was paid during the 2018-19 fiscal year, which was not previously budgeted, resulting in a substantial variance between budgeted and actual figures for dues and fees.
- The school district's self-insured health benefits program experienced \$1.2 million less in expenditures than originally projected across three separate benefit plan years (e.g. July 1, 2018 – August 31, 2018; September 1, 2018 – December 31, 2018; January 1, 2019 – June 30, 2019).
- The 2018-19 fiscal year budget included \$6.5M in one-time expenditures for approved life safety and school facility enhancement projects. These projects were funded primarily through bond proceeds from the 2016 and 2017 refunding (refinancing) of existing debt.

Summary of the 2019-20 Final Budget

Beginning on Page 38

Overall

- The 2019-20 fiscal year budget includes \$188.9M in revenues and \$198.0M in expenditures. The \$9.1M difference is attributed to the purposeful use of existing reserves for a negotiated legal settlement and capital projects.
 - The Board of Education entered into a settlement with Allstate Insurance Company for property tax objections for tax years 2004-2009.
 - The \$6M settlement is scheduled to be paid in \$2M installments over three years, the second installment will be paid during the 2019-20 fiscal year.
 - As a result of this expense resulting from the collection of property tax receipts in fiscal years 2005-2010, which were originally deposited into the Education Fund (10), this expense will be paid for through the purposeful use of existing fund balance.
 - In addition, the Board of Education approved the purposeful use of Capital Projects Fund (60) and Life Safety Fund (90) fund balance in the amount of \$7.1M for approved projects, including \$2.4M safety and security projects.
- Through the consistent application of a zero-based budgeting approach, supported through a formula-based decision-making process, the school district remains financially strong.
- The school district remains on track to become debt free on January 1, 2028.

Revenue

- The 2019-20 final budget reflects an increase in local property tax receipts for operating funds in the amount of \$288K. This is partly attributed to growth in new property equalized assessed value of \$45.8M.
- The Village of Glenview's contribution through "The Glen Make Whole Payments" is estimated to provide an additional \$9.6M in revenue, which is consistent with 2018-19 receipts.
- State and federal revenue estimates remain consistent with 2018-19 levels.
- The school district's direct revenue represents 94% local and other funding, primarily through property taxes, with 6% of funding provided by state and federal sources.

Expenditures

- Salary expenditures represent current negotiated rates between the school district's three collective bargaining units (e.g. GEA, GESPA, GESSA), and Board-approved increases for non-union, non-licensed personnel and administrators. The year-over-year increase also represents anticipated increases in FTE as approved by the Board of Education.
- The health benefits budget has been increased to reflect changes to the expenses as a result of personnel transitions, and an estimated 5% premium increase for the 2020 plan year.
- In consultation with the Finance Committee, the contingency budget has been slowly phased-out over the past four years. For 2019-20, no contingency budget has been allocated. Should an unbudgeted expense be incurred, it will be absorbed into the current budget and/or be addressed with the Board of Education through a possible use of fund balance (e.g. Allstate settlement).

FY 2019-20

Executive Summary

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Introduction

Northfield Township High School District 225, doing business as Glenbrook High School District 225, located approximately twenty-five miles north of downtown Chicago, Illinois, is a high school district serving students in grades 9 – 12. During fiscal year 2019, the District served 5,198 students¹ in two traditional high schools, Glenbrook North, located in Northbrook, and Glenbrook South, located in Glenview, as well as in a therapeutic day school (Glenbrook Off-Campus) and an evening high school program (Glenbrook Evening High School) also located in Glenview. This represented an increase of 47 students compared to fiscal year 2018.

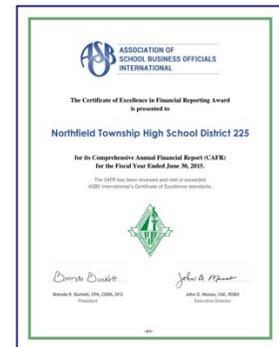
The governing body consists of a seven-member Board of Education elected from within Glenbrook's boundaries, who each serve a four-year term. Board members are volunteers who do not receive a salary for their services.

Financial Recognitions

Certificate of Excellence in Financial Reporting

Glenbrook High School District 225 has been awarded the Certificate of Excellence in Financial Reporting (COE) recognition from Association of School Business Officials International (ASBO International) for the past 10 years. The District first received the award in conjunction with the Comprehensive Annual Financial Report from the 2007-2008 fiscal year.

In addition to nationwide recognition, the COE program provides school districts with additional feedback for use in continuing to improve the quality of financial reporting and recognizes districts for their commitment to excellent in financial management and reporting.



Certificate of Achievement for Excellence in Financial Reporting

Glenbrook High School District 225 has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the past 9 years. The District first received the award in conjunction with our Comprehensive Annual Financial Report from the 2008-2009 fiscal year.

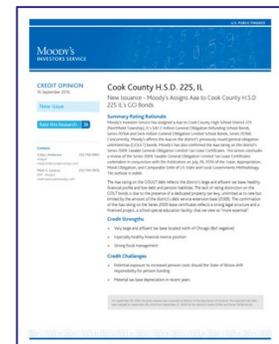
This recognition is awarded to state and local governments that go beyond the minimum requirements of financial reporting, by providing comprehensive financial reports that provide transparency and full disclosure.



Moody's Investors Services - Aaa Bond Rating

Glenbrook High School District 225 has received the highest bond rating available for the District's outstanding debt from Moody's Investors Services.

The rating of 'Aaa' indicates that our obligations have been judged to be of the highest quality, subject to the lowest level of credit risk.



¹ Enrollment data based on October 1, 2018 actual counts.

Overview

In accordance with Illinois School Code (105 ILCS 5/33-1), Glenbrook High School District 225 is governed by an elected, 7-member Board of Education. All members are elected at-large to four-year terms, representing all residents in the District's boundaries. Board elections are held during the month of April as part of the consolidated election cycle in odd numbered years. Board members are volunteers who do not receive a salary for their services.

Members

The Board of Education includes three officers: president, vice president, and secretary. The president and vice president are elected annually by the Board membership, the secretary role is typically filled by the Assistant Superintendent for Educational Services.

Current Board of Education members are as follows:



Bruce Doughty
President
(2021)



Peter Glowacki
Vice President
(2021)



Sonia Kim
Member
(2021)



Skip Shein
Member
(2023)



Karen Stang
Hanley
Member
(2021)



Marcelo Sztainberg
Member
(2023)



Joel Taub
Member
(2023)

Major Powers and Duties

As stated in Board Policy 1020: School Board Legal Status Authority, the major powers and duties of the Board include, but are not limited to:

1. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements, other agreements entered into by the Board, and State and federal law.
2. Employing a Superintendent and other personnel, making employment decisions, disciplining and dismissing personnel, and establishing an equal employment opportunity policy that prohibits unlawful discrimination.

3. Through policies or directives issued by the Board, direct the Superintendent, in his or her charge of the District as the chief executive of the District.
4. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
5. Entering into contracts including using the public bidding procedure when required.
6. Indemnifying, protecting, and insuring against any loss or liability of the District, Board members, employees, and agents as provided or authorized by State law.
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement and District Improvement Plans.
11. Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance as required by state statute.
12. Establishing and supporting student discipline policies designed to maintain an environment conducive to learning, including deciding individual student discipline brought before it.
13. Establishing attendance units (schools) within the District and assigning students to the schools.
14. Establishing the school year and calendar.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Entering into joint agreements with other boards and other governmental agencies to establish cooperative educational programs or to provide educational facilities.
17. Complying with requirements in the Abused and Neglected Child Reporting Act. Specifically, each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in the Act, bring to the attention of the Board to direct the Superintendent or other equivalent school administrator to comply with the Act's requirements concerning the reporting of child abuse.
18. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in matters pertaining to the District.

Meetings and Committee Structure

To fulfill their duties, the Board of Education meets regularly on the second and fourth Mondays of each month. All meetings of the Board of Education are open to the public and are organized in accordance with the Illinois Open Meetings Act (5 ILCS 120). During each meeting members of the public are invited to address the Board in accordance with Board Policy 2030.

In addition to the regular meetings, the Board of Education has established three standing committees to facilitate the review of topics relevant to the operation of the school district. These committees include:

- Facilities,
- Finance, and
- Technology.

Each committee includes up to three (3) members of the Board of Education, as well as members of the District and School leadership teams (e.g. Superintendent, Principals, Associate Principals, Assistant Superintendents, Directors, Managers). Board committees meet periodically throughout the school year and provide an opportunity to review draft proposals and recommendations from the Administration in a working group setting. Proposals and recommendations are then revised as needed, and typically presented to the full Board at the next regular meeting.

Organizational Chart

The Board of Education is responsible for employing a Superintendent and other personnel, including the District’s leadership team. An organizational chart outlining the District’s leadership team is presented as follows:



Senior Leadership Team

Current senior leadership team members include:

District Office Positions

| | |
|---|------------------------|
| Superintendent | Dr. Charles Johns |
| Assistant Superintendent for Business Services / CSBO | Dr. R.J. Gravel |
| Assistant Superintendent for Educational Services | Dr. Rosanne Williamson |
| Assistant Superintendent for Human Resources | Mr. Brad Swanson |
| Director of Business Services / CSBO | Ms. Vicki Tarver |
| Director of Human Resources | Mrs. Alice Raffles |
| Director of Instructional Innovation | Mr. Ryan Bretag |
| Director of Operations / CSBO | Dr. Kim Ptak |
| Director of Public Relations | Ms. Karen Geddeis |
| Director of Special Education | Dr. Jennifer Pearson |
| Safety and Security Manager | Mr. Joel Reyes |
| Technology Services Manager | Mr. Zia Ahmed |
| Technology Services Manager | Mr. Ryan Manly |

School Positions

| | |
|--|--------------------|
| Principal – Glenbrook North High School | Dr. John Finan |
| Principal – Glenbrook South High School | Dr. Lauren Fagel |
| Associate Principal – Glenbrook North High School – Administrative Services | Mr. Scott Williams |
| Associate Principal – Glenbrook North High School – Curriculum and Instruction | Dr. Ed Solis |
| Associate Principal – Glenbrook South High School – Administrative Services | Mr. Casey Wright |
| Associate Principal – Glenbrook South High School – Curriculum and Instruction | Mr. Cameron Muir |

Budget Calendar

Developing a budget is a year-long process that dynamically adjusts in response to local and external changes. At the core of the budget development process is a series of action items driven by state and federal guidelines, as well as a rich history of consistent and timely planning practices in our District. These action items are outlined in the annual budget development calendar that follows:

July

- Fiscal Year Begins
- BOE Action: Approval to Make Available the Tentative Budget and to Schedule a Public Hearing on the Budget (105 ILCS 5/17-1)

August

- Conduct Independent Audit of Financial Statements from Prior Fiscal Year (105 ILCS 5/3-7)

September

- BOE Action: Hold Public Hearing on the Tentative Budget (105 ILCS 5/17-1)
- BOE Action: Adoption of the Final Budget (105 ILCS 5/17-1)

October

- BOE Informational Item: Annual Audit Update
- BOE Informational Item: Master Facilities Plan Update
- BOE Action: Approval of the Annual Financial Report
- BOE Action: Approval of Capital Projects; Authorize Architectural Services and Bid

November

- BOE Informational Item: Enrollment Forecast Update
- BOE Action: Approval to Publish the Estimated Tax Levy (105 ILCS 5/17-1, et seq.) and to Schedule a Public Hearing on the Estimated Levy (35 ILCS 200/18-55)
- BOE Action: Approval of Health Insurance Renewal

December

- BOE Action: Hold Public Hearing on the Estimated Tax Levy (35 ILCS 200/18-55)
- BOE Action: Approval of the Tax Levy (105 ILCS 5/17-1, et seq.)
- BOE Informational Item: Updated 5-Year Financial Projection

January

February

- BOE Action: Approval of the School Operating Budgets and Small Building Projects
- BOE Action: Approval of Student Fees

March

- BOE Action: Approval of Certified Staffing FTE
- BOE Action: Approval of Contracted Services Contracts (If Applicable)

April

- BOE Action: Approval of Non-Certified Staffing FTE
- BOE Action: Approval of Capital Project and Life Safety Bids

May

- BOE Informational Item: Updated 5-Year Financial Projection

June

- BOE Action: Approval of Administrative and Non-Union Salaries
- Fiscal Year Ends

Those items listed as BOE Action represent topics that will be presented to the Board of Education by the Administration for consideration. These items will always include an administrative recommendation for action and will also denote any statutory timelines that might apply.

Items listed as BOE Informational Item represent topics that will be discussed at a Finance Committee meeting, as well as a regular Board of Education meeting. These items do not require formal action by the Board, but often are presented with the goal of receiving feedback and direction from its members.

Collective Bargaining Agreements

While not specified in the budget development calendar, the District has three collective bargaining units that are on a regular contract cycle. During the 2017-18 fiscal year, the Board of Education entered into new agreements with each unit. The current terms for the agreements are as follows:

| Association | Current Contract | Negotiation Topics |
|--|------------------------------|--|
| Glenbrook Education Association (GEA) | July 1, 2018 – June 30, 2023 | 2022-23 School Year <ul style="list-style-type: none"> ▪ All Contract Language |
| Glenbrook Educational Support Paraprofessional Association (GESPA) | July 1, 2018 – June 30, 2022 | 2019-20 School Year <ul style="list-style-type: none"> ▪ Compensation 2021-2022 School Year <ul style="list-style-type: none"> ▪ All Contract Language |
| Glenbrook Educational Support Staff Association (GESSA) | July 1, 2018 – June 30, 2022 | 2021-22 School Year <ul style="list-style-type: none"> ▪ All Contract Language |

Traditionally the Board of Education and Associations enter into new agreements during the summer months, applicable to the first day of the fiscal year in which a new contract is approved.

Accounting Basis

In accordance with the National Council on Governmental Accounting (NCGA) and the Governmental Accounting Standards Board (GASB), the District prepares its financial statements using a modified accrual basis of accounting. As defined in GASB Interpretation No. 6, “The general purpose of these standards is to adapt accrual-basis recognition and measurement of the effects of certain types of transactions and events as necessary to measure and report *flows of current financial resources*—the measurement focus of governmental fund financial statements”³. As of fiscal year 2017-18, the District accrues expenditures occurring within 45 days of the close of the fiscal year.

Budget Structure

Glenbrook’s budget is organized first by site (e.g. District; Glenbrook North; Glenbrook South) and second by program (e.g. English instruction; psychological services; technology services). Of the programs, several have been identified by the Board of Education as self-sufficient, meaning, they are responsible for covering all of their expenses through separate revenue source (e.g. summer school). All other programs are financially supported through the District’s regular revenue sources. These sources include property taxes, state/federal grants, student/user fees, and other local revenue types. A listing of programs is presented on page 27.

Beginning with the 2018-19 fiscal year, the Illinois State Board of Education (ISBE) required school districts to report expenditures at the school level. This requirement is associated with the State’s efforts to implement the federal Every Student Succeeds Act (ESSA). As stated by ISBE, this reporting, “is not

³ Governmental Accounting Standards Board. 2000. Interpretation No. 6 of the Governmental Accounting Standards Board. Retrieved from: <http://www.gasb.org/cs/BlobServer?blobkey=id&blobwhere=1175824062796&blobheader=application%2Fpdf&blobcol=urldata&blobtable=MungoBlobs>

intended to be used for state accountability purposes; rather, ISBE expects the resulting data to be used at the local level to inform decision making while also meeting federal requirements⁴. Site-based expenditure data will be reported as part of the school report card published in the fall of 2020. It is important to note that a school is considered any institution within a school district, serving students in grades Pre-K to 12, that is considered a stand-alone school. For Glenbrook, this includes the following:

| Local Education Agency (LEA) | RCDS (State Identifier) |
|-------------------------------|-------------------------|
| Glenbrook Evening High School | 050162250173001 |
| Glenbrook North High School | 050162250170001 |
| Glenbrook Off-Campus Center | 050162250173002 |
| Glenbrook South High School | 050162250170002 |

In fulfilling the reporting requirements, “all district expenditures, including but not limited to personnel costs, transportation, security, administration, and those that are funded privately” should be classified as either a Site-Level or District Centralized expenditure⁴.

Site-Level Expenditures include all of those expenses that can be associated with the operation of an LEA. For example, this includes the personnel, instructional materials, and operational expenses that are tied to a specific site.

District Centralized Expenditures include expenses that cannot be associated with an individual entity, based on how they are billed, assessed, or otherwise calculated. For the 2018-19 fiscal year, each school district has been granted authority to determine how centralized expenditures should be divided.

The general calculation is as follows:

Expenses Supported through Federal Dollars

$$\begin{aligned}
 & \text{Site-Level Expenditures} \\
 + & \text{ Site's Share of District Centralized Expenditures} \\
 \div & \text{ Number of School Site Students} \\
 = & \text{ Per-Pupil Expenditure}
 \end{aligned}$$

Expenses Supported through State/Local Dollars

$$\begin{aligned}
 & \text{Site-Level Expenditures} \\
 + & \text{ Site's Share of District Centralized Expenditures} \\
 \div & \text{ Number of School Site Students} \\
 = & \text{ Per-Pupil Expenditure}
 \end{aligned}$$

The structure of the school district’s general ledger already provides for this level of reporting, requiring minimal modifications. ISBE will be facilitating guidance sessions throughout the region this fall, to support individual school districts as part of this new requirement. The Business Services leadership team has worked with federal grant managers, the school leadership teams, and ISBE to ensure that the district meets all compliance requirements for the fiscal year budget.

Budgeting Approach

There are many ways to define a budget. Merriam-Webster defines a budget as, “A statement of the financial position [of an organization] for a definite period of time based on estimates of expenditures during the period and proposals for financing them⁵”. In an effort to provide the best estimate of

⁴ Illinois State Board of Education. (2018). Every Student Succeeds Act Site-Based Expenditure Reporting Guidance. Retrieved from: <https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf>

⁵ Merriam-Webster. (2017). Definition of Budget. Retrieved from: <https://www.merriam-webster.com/dictionary/budget>

expenditures and revenues, the District utilizes a variety of resources and tools including line-item trend analysis, estimated financial impact of pending legislation, and consistent calculation methods over time. While a budget is only an estimate of the expenditures and revenues, it represents the annual financial plan that is developed and consistently managed throughout the school year to ensure the financial stability of the District.

There are many parts of the District's expenditures which are formula-driven and reviewed by the Board of Education on a consistent schedule (as illustrated through the budget development calendar).

Examples of formula-driven components of the budget include:

- School Operating Budget (Base Allocation; Per Student Allocation; Facility Allocation);
- Certified Staff Personnel Allocation;
- Special Education Staff Personnel Allocation;
- Non-Certified Staff Personnel Allocation.

Through the use of formula-driven budget allocations, the District is able to make consistent, responsible, and fair financial decisions that ensure generational equity, and reflect its commitment to long-term, strategic planning. Budget components that are not formula-driven are developed using a modified, zero-based budgeting approach. Using this approach, budget managers start the budget development process by considering:

- Historical data presented within the general ledger (e.g. trends in purchasing activities within certain expenditure objects);
- Review of current and future year individual program and school initiatives;
- Review of District-wide strategic plan initiatives;
- Requests from department staff and students.

Budget managers are cognizant that each line in their budget starts at \$0. Using the information available to them, as well as a team-based decision-making process that takes place within each program, budget managers submit a budget request to their school leadership team, or in the case of a District program, the Business Services department leadership team. Budget requests are subsequently reviewed by the leadership teams, compared to previous year expenditures (in an effort to prevent incremental budgeting), and prioritized within the larger school or District scope of needs, wants, and limited resources.

As illustrated in the budget development calendar presented, the majority of the District's budget is reviewed by the Board of Education between the months of February and April, prior to the start of the new fiscal year on July 1st. Taking this into consideration, most budget managers schedule their budget development processes based on these milestone dates, with most first drafts created during the months of December and January.

Overview

Glenbrook High School District 225 has implemented a formula-based approach to determining personnel resource allocations for each school year. The allocations processes are separated into three groups: certificated staff, special education certificated staff, and non-certificated staff. In general, all personnel decisions take into consideration:

- Enrollment projections;
- Student course requests and actual course enrollments;
- School and District academic goals;
- Negotiated class sizes and State-mandated case load ratios;
- Board of Education-approved assignments and releases.

Recommendations for personnel resource allocations, commonly referred to as FTE allocations, are prepared by the Human Resources leadership team, in partnership with the Superintendent and the school leadership teams. FTE allocations are presented to the Board of Education in the spring prior to the start of the fiscal year. To ensure that FTE allocations are not exceeded, a review procedure has been established as follows:

- Step 1** Recommendation for FTE presented to the Board of Education.
- Step 2** Any newly hired personnel presented the Board of Education along with an initial salary placement.
- Step 3** A payroll directive is created by a Human Resources specialist, approved by a Human Resources administrator, and submitted to the Payroll Team.
- Step 4** The Payroll Team verified the payroll directive with prior Board action and create the compensation agreement in the financial management software (Skyward), if available FTE is available, and prior approvals have been received.

Overview

Every year, using October 1st fall housing enrollment data the District updates its enrollment projections using a cohort survival method. Additionally, for the last few years, the District has hired Dr. Jerome McKibben to update his population forecast calculation. The results of the two methodologies are within one percent of each other for the first three years, after that, Dr. McKibben’s forecast has proven more accurate.

Glenbrook Cohort Survival Forecast

The cohort survival forecast uses feeder enrollment figures and extrapolates the past and present into the future by following and tracking cohorts of students as they progress from one grade to the next. The following chart compares the recent projection using October 1, 2018 fall housing data with the projection calculated a year ago using October 1, 2017 fall housing data. Calculations using the cohort survival method have been most accurate projecting three years out, as such the below table shows projections for the next three fiscal years.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|-----------------|---------------------|-------|-----------------|---------------------|-------|-----------------|---------------------|-------|
| | 10/1/2018 | 10/1/2017 | O/(U) | 10/1/2018 | 10/1/2017 | O/(U) | 10/1/2018 | 10/1/2017 | O/(U) |
| 2018-19 | 5,198 actual | 5,207 projection | (9) | 2,059 actual | 2,059 projection | (0) | 3,139 actual | 3,148 projection | (9) |
| 2019-20 | 5,245 | 5,269 | (24) | 2,061 | 2,063 | (2) | 3,184 | 3,206 | (22) |
| 2020-21 | 5,208 | 5,238 | (30) | 2,035 | 2,047 | (12) | 3,173 | 3,191 | (18) |
| 2021-22 | 5,158 | n/a | n/a | 2,069 | n/a | n/a | 3,089 | n/a | n/a |

Dr. Jerome McKibben Population Forecast

The population forecast methodology differs from the District’s cohort methodology in that it primarily assesses the impact of factors such as fertility rates, housing patterns, mortgage rate, mortality rates, census data, migration patterns, unemployment rates and the dynamics of local private schools while also taking feeder data into consideration. This comprehensive approach lends itself to increased accuracy in long-term forecasts.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|-----------------|-------------------|-------|-----------------|-------------------|-------|-----------------|-------------------|-------|
| | 10/1/2018 | 10/1/2017 | O/(U) | 10/1/2018 | 10/1/2017 | O/(U) | 10/1/2018 | 10/1/2017 | O/(U) |
| 2018-19 | 5,198 actual | 5,199 estimate | (1) | 2,059 actual | 2,053 estimate | 6 | 3,139 actual | 3,146 estimate | (7) |
| 2019-20 | 5,250 | 5,256 | (6) | 2,060 | 2,057 | 3 | 3,190 | 3,199 | (9) |
| 2020-21 | 5,218 | 5,209 | 9 | 2,035 | 2,032 | 3 | 3,183 | 3,177 | 6 |
| 2021-22 | 5,158 | 5,174 | (16) | 2,062 | 2,059 | 3 | 3,096 | 3,115 | (19) |

Enrollment Trends and Projections



Comparison of Enrollment Methodologies

The following chart compares the results of the two methodologies for calculating enrollment projections. District-wide, the two methodologies are within .2% of each other over the next three years.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|---------------|-----------------|-------|-----------------|-----------------|-------|-----------------|-----------------|-------|
| | Pop. Forecast | Cohort Survival | O/(U) | Pop. Forecast | Cohort Survival | O/(U) | Pop. Forecast | Cohort Survival | O/(U) |
| 2019-20 | 5,250 | 5,245 | 5 | 2,060 | 2,061 | (1) | 3,190 | 3,184 | 6 |
| 2020-21 | 5,218 | 5,208 | 10 | 2,035 | 2,035 | 0 | 3,183 | 3,173 | 10 |
| 2021-22 | 5,158 | 5,158 | 0 | 2,062 | 2,069 | (7) | 3,096 | 3,089 | 7 |

Overview

Northfield Township is located in Cook County, Illinois, and is comprised of the Villages of Glenview, Northbrook, and unincorporated parts of northern Cook County. In addition to its residential real estate, the Township houses numerous national and international businesses. An analysis of several economic datasets⁶ identified the following as the District's largest employers, within or near the District:

| Employer | Product or Service | Location | Approximate Employees |
|--|---|------------|-----------------------|
| Allstate Corporation, The | Insurance | Northbrook | 8,000 |
| Walgreens Boots Alliance, Inc. | Distributor of pharmaceuticals and home healthcare supplies | Northbrook | 6,500 |
| Walgreen Co. | Retail convenience & drug stores | Deerfield | 2,500 |
| Underwriters Laboratories, LLC | Independent nonprofit testing & certification | Northbrook | 2,000 |
| Baxter International, Inc. | Medical products, devices & services | Deerfield | 1,700 |
| CVS Caremark | Integrated health care services | Northbrook | 1,400 |
| Takeda Pharmaceuticals U.S.A., Inc. | Pharmaceuticals | Deerfield | 1,400 |
| Abt Electronics, Inc. | Retail consumer electronics & major household appliances | Glenview | 1,200 |
| Astellas Parma US, Inc. | Wholesale pharmaceutical products | Northbrook | 1,150 |
| Anixter, Inc. | Distributor of voice, video, data & power wiring systems products | Glenview | 1,000 |
| Kraft Heinz Foods Co., Technology Ctr. | Food products research, development & kitchen testing | Glenview | 1,000 |
| Baxter Healthcare Corp. | Corporate HQ & medical supplies & related products | Deerfield | 800 |
| Essendant | Wholesale furniture and general use products | Deerfield | 800 |
| Allstate Life Insurance Co. | Life insurance | Northbrook | 750 |
| College of American Pathologists | Pathologists' membership association | Northfield | 600 |
| Midwest Industrial Packaging | Packaging tools & dispensers for industrial application | Glenview | 600 |

⁶ Source: Illinois Manufacturers Directory, 2017 Illinois Services Directory and the Illinois Department of Commerce and Economic Opportunities.

Equalized Assessed Value (EAV)

The equalized assessed valuation of all real property located within the boundaries of Northfield Township is as follows:

| Tax Year | Total EAV | EAV by Status | |
|----------|---------------|-------------------|--------------|
| | | Existing Property | New Property |
| 2018 | 5,272,721,056 | 5,272,721,056 | 45,843,135 |
| 2017 | 5,436,852,518 | 5,368,343,040 | 68,509,478 |
| 2016* | 5,264,632,513 | 5,228,661,177 | 35,971,336 |
| 2015 | 4,390,619,134 | 4,350,789,183 | 39,829,951 |
| 2014 | 4,541,507,704 | 4,499,001,072 | 42,506,632 |
| 2013* | 4,482,911,139 | 4,450,689,601 | 32,221,538 |
| 2012 | 5,037,187,441 | 4,985,843,731 | 51,343,710 |

* Denotes a triennial reassessment year in Cook County, Illinois

The continued growth of new property within Northfield Township signifies a thriving economy and a growing residential community. According to the most recent information available from the Cook County Clerk⁷, the composition of the District's tax base is as follows:

| Tax Year | Total Valuation | EAV by Property Class | | | | |
|----------|-----------------|-----------------------|---------|---------------|-------------|-----------|
| | | Residential | Farm | Commercial | Industrial | Railroad |
| 2017 | 5,436,852,518 | 3,847,864,406 | 82,437 | 1,245,922,686 | 340,388,538 | 2,594,451 |
| | | 70.7% | 0% | 22.9% | 6.3% | 0.1% |
| 2016* | 5,264,632,513 | 3,756,709,770 | 80,043 | 1,180,395,777 | 324,897,921 | 2,549,002 |
| | | 71.3% | 0% | 22.4% | 6.2% | 0.1% |
| 2015 | 4,390,619,134 | 2,991,516,817 | 124,429 | 1,099,941,610 | 296,538,704 | 2,497,570 |
| | | 68.1% | 0.1% | 25.0% | 6.7% | 0.1% |
| 2014 | 4,541,507,704 | 3,061,139,557 | 127,014 | 1,206,076,671 | 272,105,588 | 2,058,874 |
| | | 67.4% | 0.1% | 26.5% | 5.9% | 0.1% |
| 2013* | 4,482,911,139 | 3,192,189,440 | 3,700 | 805,924,983 | 482,846,272 | 1,946,744 |
| | | 71.2% | 0% | 18.0% | 10.7% | 0.1% |

* Denotes a triennial reassessment year in Cook County, Illinois

⁷ Cook County Clerk. (2018). Cook County Agency EAV and Extension by Class for Tax Year. Retrieved from: <http://www.cookcountyclerk.com/tsd/extensionsandrates/pages/default.aspx>

Tax Base and Rate Trends



Acknowledging the presence of several large corporations in the District's tax base, the following is a list of the District's largest taxpayers⁸:

| Taxpayer | Description | 2016 Equalized Assessed Value | Percent of District's EAV |
|---------------------------|---|--------------------------------------|----------------------------------|
| Westcoast Estates | Commercial, retail & residential property | 54,416,851 | 1.033% |
| CLF 1000 Milwaukee Avenue | Commercial | 27,333,849 | 0.519% |
| Astellas US Holdings | Wholesale pharmaceutical products | 18,318,890 | 0.347% |
| Willow Festival Regency | Retail (840-1090 Willow) | 16,134,395 | 0.306% |
| Northshore University | General hospital | 14,930,620 | 0.283% |
| GK Edens Corp Ctr LLC | Retail | 14,645,411 | 0.278% |
| Globe Patriot LLC | Commercial, Retail | 14,649,220 | 0.278% |
| Lk Cook Rd & Mid America | Retail | 14,340,473 | 0.272% |
| James Campbell Co LLC | Commercial | 13,950,896 | 0.264% |
| Cole Of Glenview IL | Commercial | 12,990,043 | 0.246% |
| Total | | \$366,909,869 | 3.826% |

⁸ Cook County Clerk's Office. (2018). Tax Payers for Northfield Township High School District 225 – 2016 Tax Year.

Property Tax Extension Limitation Law (PTELL)

In February 1995, the Illinois General Assembly passed tax cap legislation (P.A. 89-1) for Cook County making it retroactive to the 1994 tax year. This legislation, known as the Property Tax Extension Limitation Law (PTELL), controls the District’s ability to generate property tax revenues. PTELL permits school districts to increase its non-bond property tax extension by the change in the Consumer Price Index (CPI) or 5%, whichever is less. Additionally, school districts have the opportunity each year to increase its property tax extension by capturing new property that has come onto the tax rolls. This is accomplished by multiplying the limiting rate (non-bond property tax rate) by the amount of new property identified by the County in the extension preparation process.

In addition to P.A. 89-1, the Illinois General Assembly amended Article 20, which limits the amount of taxes for debt service that can be generated through the sale of non-referendum bonds, to the district’s 1994 aggregate non-referendum debt service amount, increased annually by the change in the Consumer Price Index (CPI). This amount is referred to as the Debt Service Extension Base (DSEB). For the 2018 tax year, the DSEB limit is \$2,375,106.

Outstanding Debt

In November 2006, the voters of District 225 approved a \$94 million building bond referendum increasing the debt service tax rate by 8.5 cents. As outlined in the District’s pre-referendum planning process, initial proceeds were used to restructure debt, with the balance of funds invested for future capital projects. As a result of these transactions, approximately \$4 million was replenished to the District’s operating funds that had previously been restricted for alternate revenue bond payments, building maintenance and infrastructure.

In October 2016, the District approved the refunding of existing debt from the 2006 referendum, to maximize debt service funds given historically low interest rates. The District was able to save approximately \$6.6M in interest expenses as a result of the refunding activities. With access to these savings, and additional DSEB capacity, the District was able to raise approximately \$15M through the sale of limited life safety bonds, for the purposes of performing necessary facility and learning space projects.

In January 2018, the District approved the refunding of existing debt from the 2006 referendum (Series 2008 bonds), to maximize low interest rates. The District was able to save approximately \$1.7M through a uniform debt restructure. The savings of this debt issue was wholly passed on to the school district’s taxpayers, through slightly lower debt service rates for tax years 2025, 2026, and 2027.

A goal of both the 2016 and 2018 debt restructuring was to positively position the District to become debt free after tax year 2027, or on January 1, 2028.

As of July 2019, the District is carrying the following debt:

| Series | Debt Type | Total Outstanding | Final Tax Year |
|--------------|--|---------------------|----------------|
| 2018 | General Obligation Refunding School Bonds | \$13,075,000 | 2026 |
| 2017 | Limited Tax Life Safety Bonds | \$10,000,000 | 2026 |
| 2016A | Refunding Bonds | \$33,005,000 | 2024 |
| 2016B | Limited Tax Life Safety Bonds | \$4,485,000 | 2026 |
| 2010 | Taxable General Obligation School Bonds | \$10,190,000 | 2026 |
| 2002B | General Obligation Refunding Limited Bonds | \$2,196,131 | 2020 |
| Total | | \$72,951,131 | |

Tax Rate

The District's tax rate is determined as part of the Cook County tax extension preparation process. The tax rate is composed of two parts: operating funds extension; debt service extension. Each part is explained in detail.

Operating Funds Extension Calculation

The operating funds extension starts with the assumption that the District is entitled to receive the prior tax year's extension, increased by the change in CPI or 5%, whichever is less. This amount is subsequently divided by the equalized assessed value (EAV) for the current tax year, minus any new growth that has come onto the tax roll. This amount results in a limiting rate, which, when multiplied by 100, results in the operating funds tax rate.

Below is an illustration of this calculation for the 2018 tax year.

Application of PTELL Calculation to Determine Property Tax Extension for Operating Funds

| | | | | | | | | | | |
|--|--|---|---|---|--|---|--|---|---------------------------------|---|
| Operating Funds Extension for Existing Property | Last Year's OFs Extension \$105,344,455 | x | Factor (Extension 1 + CPI 0.021) 1.021 | = | This Year's OFs Extension \$107,556,689 | + | This Year's EAV (Minus New Growth) \$5,272,721,056 | = | Limiting Rate x 100 2.040 | This is the tax rate that is assessed for every \$100 in EAV; This cannot be calculated until the County announces the EAV in May |
| Operating Funds Extension for New Growth Recognized by County Clerk in Tax Year 2017 | Limiting Rate 0.02040 | x | This Year's EAV from New Growth \$45,843,135 | = | \$935,200 | Note about New Growth: Recognizing new growth through the tax levy process allows the District to increase its extension beyond what is limited to CPI. If a District does not capture new growth in a given year, the extension will not increase as much as it could. Overtime, the impact of not maximizing an extension in a given year compounds, resulting in a substantial loss in revenue to support educational programs. | | | | |
| | | | | | \$108,491,889 | | | | | |

Debt Service Extension

The debt service extension is calculated by taking the total amount of debt service to be paid, along with any Loss and Cost factor⁹ that has been requested, divided by the total EAV for the current tax year. This amount, when multiplied by 100, results in the debt service tax rate.

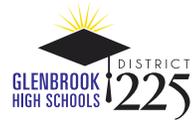
Below is an illustration of this calculation for the 2018 tax year.

Calculation of the Debt Service Property Tax Extension

| | | | | | | |
|------------------------|-----------------------------|---|--|---|---|---|
| Debt Service Extension | Debt Service Rate 0.1759 | x | This Year's Total EAV (Including New Growth) \$5,318,564,191 | = | This Year's DS Extension \$9,355,354 | Note about Debt Service: Unlike the operating funds extension, the debt service extension is not limited by PTELL. This is because debt can only be issued by a voter-approved referendum, or through use of the debt service extension base (DSEB), which has been excluded from PTELL consideration. |
| | | | | | \$9,355,354 | |

⁹ The County Clerk has the authority when determining tax rates for the extension of tax levies to impose an additional rate factor to account for the loss and cost of uncollected taxes. The rate applied depends on the historical trend of uncollected taxes for the county. As a result, Cook County can add 5% to debt service levies to account for anticipated shortfalls. This factor further ensures that the District will collect sufficient property taxes as are necessary to fund operations and make all required debt payments.

Tax Base and Rate Trends



Total Tax Rate

The District's total tax rate is the combination of the operating funds tax rate and the debt service tax rate.

Below is an illustration of the total tax rate for the 2018 tax year, as well as a sample impact analysis on a home that is valued at \$500,000.

Calculation of the Overall Tax Rate

| | | |
|--------------------------|--------------|--|
| Operating Funds Tax Rate | 2.04 | <i>This is the limiting rate shown above</i> |
| Debt Service Tax Rate + | 1,759 | <i>This is the debt service rate shown above</i> |
| District 225 Tax Rate = | <u>2.216</u> | |

Impact of Property Tax Extension on a \$500,000 Home

| | | |
|--|------------------|--|
| Assessor's Fair Market Value | \$500,000 | <i>Cook County assesses <u>all</u> real property at least once every three years</i> |
| Cook County Assessment % x | 0.10 | |
| Assessed Value = | \$50,000 | |
| State Equalizer - Multiplier (Final 2018 Used) x | 2.9109 | <i>This Illinois Department of Revenue announces the real property equalization factor for Cook County each spring for the previous tax year</i> |
| Equalized Assessed Value = | \$145,545 | |
| Homestead Exemption - | \$10,000 | <i>P.A. 100-0401 increased the General Homestead Exemption from \$7,000 to \$10,000</i> |
| Other Exemptions - | \$0.00 | |
| EAV After Exemptions = | <u>\$135,545</u> | <i>This is the value of real property that will be taxed</i> |
| District 225 Tax Rate = | 2.216 | |
| EAV After Exemptions x | \$135,545 | |
| District 225 Tax Obligation = | <u>\$3,004</u> | <i>This is the amount a taxpayer will owe in District 225 taxes</i> |

Tax Rate History

Below is a summary of the District's tax rate by fund. A notation of the statutory maximum rates is identified for those funds that are limited.

| Fund | Description | 2014 | 2015 | 2016 | 2017 | 2018 | Max. Rate |
|---|---------------------------|---------------|---------------|---------------|---------------|--------------|--------------------|
| 10 | Education | 2.0028 | 2.1114 | 1.7885 | 1.7447 | 1.8427 | None ¹⁰ |
| 20 | Operations & Maintenance | 0.0661 | 0.0683 | 0.0587 | 0.0758 | 0.0775 | 0.5500 |
| 30 | Building Bonds | 0.1492 | 0.1581 | 0.1263 | 0.1193 | 0.0775 | None |
| 30 | Limited Bonds | 0.0459 | 0.0487 | 0.0406 | 0.0393 | 0.0402 | None |
| 30 | Limited Life Safety Bonds | 0.000 | 0.000 | 0.0051 | 0.0058 | 0.0067 | None |
| 40 | Transportation | 0.0110 | 0.0114 | 0.0098 | 0.0379 | 0.0387 | None |
| 50 | IMRF | 0.0330 | 0.0342 | 0.0245 | 0.0284 | 0.0290 | None |
| 51 | Medicare/Social Security | 0.0396 | 0.0410 | 0.0352 | 0.0341 | 0.0349 | None |
| 70 | Working Cash | 0.0187 | 0.0194 | 0.0166 | 0.0161 | 0.0165 | 0.0500 |
| Total District Tax Rate¹¹ | | 2.3663 | 2.4925 | 2.1053 | 2.1014 | 2.216 | |

¹⁰ Public Act 100-465 removed the specific rate limit for the Educational Fund levy for all school districts subject to PTELL.

¹¹ For Tax Year 2016 and prior, the Cook County Clerk's office rounds the thousandths place value up, if the ten thousandths place value equals an amount greater than 0 (e.g. 2.1101 = 2.111). This rounded value serves as the published tax rate for the taxing agency.

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FY 2019-20

Accounting Structure

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Overview of the General Ledger

Illinois School Code and Illinois Administrative Code outlines a series of requirements for developing and managing school district financial records. Each account within the District's general ledger follows a prescribed format composed of state and locally defined components:

| | | | | | | |
|------|------|----------|----------------------|--------|---------|----------|
| 10 | E | 200 | 1130 | 4100 | 00 | 001040 |
| Fund | Type | Location | Source / Function | Object | Subject | Program+ |

+ Programs are defined by the district and are not a required accounting element by the state.

The Illinois State Board of Education as prescribed by the Illinois Program Accounting Manual requires the use of specific account dimensions. Asset, Liability, Fund Balance, and Revenue accounts must include, at minimum, the Fund and Function account dimensions. Expenditure accounts must include, at minimum, the Fund, Function, and Object account dimensions.

The District's financial software program has the functionality to further define the Chart of Accounts with addition account dimensions; Type, Location, Subject, and Program.

Fund

A "fund" is an independent fiscal and accounting entity requiring its own set of self-balancing accounts, which are created in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be accounted for so that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

Type

The type account dimension identifies balance sheet accounts: Asset (A), Liabilities (L), or Fund Balance (Q); and operating statement accounts: Expenditures (E) and Revenue (R).

Location

The location account dimension allows the District to identify activity related to a specific building and/or entity: District (100), Glenbrook North (200), Glenbrook South (300), Glenbrook Evening (400), Glenbrook Off-Campus (500), Glenbrook Transition (600), Glenbrook Aquatics (950).

Function

An account's function (for expenditure accounts) or source (for revenue accounts) represents the purpose for the account, and the types of activities that are recorded within the account's ledger.

- Revenue sources are classified into four broad categories; Local (1000s), State (3000s), Federal (4000s), and Other Sources (7000s).
- Expenditure functions are classified into seven broad categories; Instruction, Support Services, Community Services, Payments to other Districts/Government Units, Debt Service, Contingencies, and Other Financing Uses. Examples of functions include Property Tax Collections, Regular High School Programs, and Technology Services.

Object

An expenditure account's object represents a specific expenditure category within a function. Examples of expenditure objects include Teacher Salaries, Equipment Purchases, and Non-Consumable Supplies.

Subject

The subject account dimension identifies budgetary responsibility for an account: (10) District Office, (20) Glenbrook North, (30) Glenbrook South, (40) Glenbrook Evening, (50) Glenbrook Off-Campus.

Program

A program is an accounting element used by the District to classify and group accounts together for an individual program or purpose. It also provides the capability of exercising budgetary control and the preparation of special reports.

Explanation of Funds

Funds Included within Financial Statements

Operating Fund

The Operating Fund is composed of the Education (10), Food Service (19), Operations & Maintenance (20), Transportation (40), Illinois Municipal Retirement Fund (50), Social Security (51), Working Cash funds (70), Glenbrook Aquatics (95), and Community Programs (96) funds. The Operating Fund provides for the day-to-day services necessary to operate the school district.

The Board of Education has established a budget policy that requires unassigned reserves in the operating funds be maintained at a level equal to approximately 33% of the next year's projected operating expense budget. For the 2019-20 fiscal year, this amount equals \$55,789,291 (note: direct expenditures).

Debt Services Fund

The Debt Services Fund is composed solely of Debt Service (30). This fund is required when taxes are levied to retire bond principal or to pay bond interest, or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments.

Capital Projects Fund

The Capital Projects Fund is composed solely of Capital Projects (60) and Life Safety (90) funds. This fund is utilized to record capital improvements to facilities.

This fund is also utilized to record improvements to facilities as outlined by an approved life safety plan filed with the Regional Office of Education and the Illinois State Board of Education.

Funds Excluded from Financial Statements

Agency Fund

The Agency Fund (99) is utilized to record revenue and expenditures resulting from student activities, programs, parent organizations, or other designated staff programs approved by the Board of Education. Agency funds are considered property of the students and/or groups, and not the Board of Education.

Explanation of Programs

| Instructional Programs | | | | | | | |
|------------------------|--------------------------|------|----------------------------|------|---------------------------|------|----------------------------|
| 1000 | General Instruction | 1001 | Financial Aid | 1005 | Visual Arts | 1010 | Drama Instruction |
| 1015 | Driver Education | 1020 | English | 1025 | Evening HS Instruction | 1030 | World Language |
| 1035 | Health Education | 1040 | Mathematics | 1045 | Music/Performing Arts | 1050 | Physical Education |
| 1055 | Science | 1057 | STEM | 1060 | Social Studies | 1065 | Team |
| 1150 | Reading Improvement | 1152 | Academic Resource Center | 1155 | Titan Learning Center | 1160 | Summer School |
| 1162 | Summer Service Learning | 1170 | Extended School Year | 1180 | English Language Learners | 1300 | Special Education Services |
| 1305 | District SpEd Placements | 1310 | Assistive Technology | 1312 | Social/Emotional | 1320 | Dev. Learning Skills |
| 1322 | Learning Disabilities | 1325 | Special Education Resource | 1330 | SpEd Job Coaching | 1350 | Transition Services |
| 1360 | Off Campus Instruction | 1370 | Hospital Instruction Svcs. | 1380 | Glenbrook United | 1400 | Vocational Education |
| 1405 | Technical Education | 1410 | Broadcasting | 1415 | Business Education | 1425 | Family/Consumer Science |
| 1435 | Preschool | 1650 | Academy | 1900 | Alternative Programs | 1911 | Rental of Facilities |
| 1999 | Contingency | | | | | | |

| Support Services | | | | | | | |
|------------------|----------------------------|------|----------------------------|------|-------------------------|------|--------------------------|
| 2100 | Student Activities | 2110 | Dean's Office | 2114 | Residency | 2116 | GEA |
| 2120 | Guidance Services | 2123 | Guided Studies | 2125 | College Resource Center | 2126 | Peer Group |
| 2130 | Health Services | 2135 | SLP Services | 2140 | Social Work Services | 2150 | Psychological Services |
| 2190 | Supervision/Security | 2210 | Improvement of Instruction | 2213 | Glenbrook Days | 2220 | Library Services |
| 2310 | Board of Education | 2311 | Tort | 2320 | Superintendent's Office | 2324 | Educational Services |
| 2410 | Principal's Office | 2510 | Business Services | 2520 | Fiscal Services | 2530 | Debt Service |
| 2550 | Transportation | 2560 | Food Service | 2573 | Bookstore | 2574 | Printing and Duplicating |
| 2600 | Support Services - Central | 2610 | General Administration | 2630 | PR/Communications | 2640 | Human Resources Dept. |
| 2645 | Employee Benefits | 2649 | Employee Wellness Prog. | 2660 | Technology Services | 2664 | Student 1:1 Technology |
| 2665 | Instructional Innovation | | | | | | |

| Community Programs | | | | | | | |
|--------------------|---------------------------|------|---------------------|------|--------------------|------|--------------|
| 1165 | Summer Science Camp | 5500 | GBS Community Swim | 5505 | Glenbrook Aquatics | 5510 | Swim America |
| 5515 | Glenbrook Aquatics-Diving | 5520 | Aquatics-Water Polo | | | | |

| Athletic Programs | | | | | | | |
|-------------------|----------------------|------|-----------------|------|--------------------|------|---------------------|
| 5100 | Athletics | 5110 | Training Room | 5200 | Athletics - Boys | 5210 | Baseball |
| 5215 | Boys Basketball | 5216 | Boys Bowling | 5220 | Boys Cross Country | 5225 | Football |
| 5230 | Boys Golf | 5235 | Boys Gymnastics | 5240 | Boys Lacrosse | 5245 | Boys Soccer |
| 5260 | Boys Swimming | 5270 | Boys Tennis | 5280 | Boys Track | 5285 | Boys Volleyball |
| 5290 | Boys Water Polo | 5295 | Wrestling | 5300 | Athletics - Girls | 5305 | Badminton |
| 5315 | Girls Basketball | 5316 | Girls Bowling | 5318 | Cheerleading | 5320 | Girls Cross Country |
| 5323 | Field Hockey | 5330 | Girls Golf | 5335 | Girls Gymnastics | 5340 | Girls Lacrosse |
| 5345 | Girls Soccer | 5350 | Softball | 5355 | Poms - Competitive | 5360 | Girls Swimming |
| 5370 | Girls Tennis | 5380 | Girls Track | 5390 | Girls Water Polo | 5395 | Girls Volleyball |
| 5400 | Summer Athletic Camp | | | | | | |

| Student Activities | | | | | | | |
|--------------------|--------------------------|------|-------------------|------|-----------------|------|------------------------|
| 5800 | Extra/Co-Curricular Act. | 5805 | Auditorium | 5810 | Chess Team | 5815 | Poms/Cheerleading Club |
| 5820 | Debate | 5825 | Drama Productions | 5830 | DECA | 5835 | Forensics |
| 5840 | FCCLA | 5850 | Mathletes | 5870 | Scholastic Bowl | 5890 | Extra-Activities/Disc. |

| State / Federal Grants | | | | | | | |
|------------------------|-------------------------|------|--------------------------|------|-----------------------|------|--------------------------|
| 3000 | State/Federal Grants | 3001 | General State Aid | 3220 | CTEI Grant | 3235 | Agricultural Ed. Grant |
| 3298 | Elementary STEM Grant | 3299 | PLTW Grant | 3305 | Bilingual TBE/TPI | 3651 | National Board Certified |
| 3992 | Innovation Talent Grant | 3995 | Library Per Capita Grant | 4090 | Drug Free Communities | 4300 | Title I - Basic |
| 4400 | Title IV A SSAE | 4620 | IDEA-PL 94-142 | 4745 | Carl Perkins Grant | 4905 | Title III IEP |
| 4909 | Title III LipLeps | 4932 | Title II Grant | 4951 | DORS-Step Program | 4990 | Medicaid |

| Plant Operations | | | | | | | |
|------------------|---------------------------|------|---------------------|------|-----------------------|------|------------------------|
| 9000 | Plant Operations | 9005 | Utilities | 9010 | Custodial Services | 9015 | Safety Committee |
| 9050 | Building Maintenance | 9080 | Grounds Maintenance | 9823 | Construction Projects | 9827 | Life Safety Amendments |
| 9830 | Special Building Projects | | | | | | |

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FY 2018-19

Reconciliation of the 2018-2019 Budget

Final Budget Reconciliation of the 2018-19 Budget

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

Presented in this section is a combined statement of revenues, expenditures, and changes in fund balance for all District budgeted funds. **Please note that information presented is preliminary audited.** Audited numbers will be presented in October 2019 as part of the 2018-19 Annual Financial Report.

| All Funds Revenues | 2018-19 Budget | 2018-19 Actual | Over Budget (Under Budget) | % of Budget |
|--|--------------------|--------------------|-------------------------------|----------------|
| Local Sources | | | | |
| Property Taxes | 113,254,462 | 113,401,054 | 146,592 | 0.13% |
| CPPRT | 2,300,024 | 2,473,470 | 173,446 | 7.54% |
| The Glen Make Whole Payments | 9,100,000 | 9,739,985 | 639,985 | 7.03% |
| Tuition | R1 300,000 | 485,982 | 185,982 | 61.99% |
| Transportation Fees | R2 400,000 | 302,070 | (97,930) | -24.48% |
| Student & Program Fees | 2,300,500 | 2,273,989 | (26,511) | -1.15% |
| Interest Earnings | 1,894,000 | 2,639,411 | 745,411 | 39.36% |
| Other Local Revenue | R3 804,000 | 1,427,815 | 623,815 | 77.59% |
| State Sources | | | | |
| Evidence Based Funding | 3,310,052 | 3,364,000 | 53,948 | 1.63% |
| Mandated Categorical Programs | 1,315,000 | 1,358,617 | 43,617 | 3.32% |
| Other Categorical Programs | R5 147,556 | 363,992 | 216,436 | 146.68% |
| Federal Sources | | | | |
| Categorical Programs | R4 3,517,319 | 2,662,436 | (854,883) | -24.30% |
| Total Direct Receipts | 138,642,913 | 140,492,820 | 1,849,907 | 1.33% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 39,625,742 | 44,794,981 | 5,169,239 | 13.05% |
| Transfers | 265,746 | 612,935 | 347,189 | 130.65% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | R6 25,000 | 72,720 | 47,720 | 190.88% |
| Total Other Sources of Funds | 39,916,488 | 45,480,636 | 5,564,148 | 13.94% |
| Total Revenues | 178,559,401 | 185,973,456 | 7,414,055 | 4.15% |
| All Funds Expenditures | | | | |
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 57,758,531 | 56,785,542 | (972,989) | -1.68% |
| Non-Certified FTE Salaries | 15,096,360 | 14,739,042 | (357,318) | -2.37% |
| Non-FTE Salaries | 7,459,773 | 7,005,238 | (454,535) | -6.09% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | E1 14,096,350 | 12,361,015 | (1,735,335) | -12.31% |
| Retirement and Payroll Taxes | 5,556,522 | 5,096,042 | (460,480) | -8.29% |
| Other Benefits | 174,500 | 166,353 | (8,147) | -4.67% |
| 3000 - Purchased Services | | | | |
| | 11,803,601 | 10,898,745 | (904,856) | -7.67% |
| 4000 - Supplies & Materials | | | | |
| | E2 3,968,110 | 3,332,462 | (635,648) | -16.02% |
| 5000 - Capitalized Outlay | | | | |
| | E3 9,403,090 | 5,994,065 | (3,409,025) | -36.25% |
| 6000 - Dues, Fees, and Other | | | | |
| Dues & Fees | E4 331,036 | 2,439,593 | 2,108,557 | 636.96% |
| Redemption of Principal | E5 4,768,943 | 6,286,253 | 1,517,310 | 31.82% |
| Payment of Interest on Bonds | E5 4,274,928 | 3,522,376 | (752,552) | -17.60% |
| Tuition Payments | 7,585,000 | 7,157,787 | (427,213) | -5.63% |
| Other Misc. | E6 7,000 | 48,293 | 41,293 | 589.91% |
| Contingencies | 297,627 | 0 | (297,627) | -100.00% |
| 7000 - Non-Capitalized Outlay | | | | |
| | E8 1,130,876 | 4,429,652 | 3,298,776 | 291.70% |
| 8000 - Post-Employment Benefits | | | | |
| | 850,000 | 775,310 | (74,690) | -8.79% |
| Total Direct Disbursements | 144,562,247 | 141,037,768 | (3,524,479) | -2.44% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 39,625,742 | 44,794,981 | 5,169,239 | 13.05% |
| Transfers | 265,746 | 612,935 | 347,189 | 130.65% |
| Total Other Uses of Funds | 39,891,488 | 45,407,916 | 5,516,428 | 13.83% |
| Total Expenditures | 184,453,735 | 186,445,684 | 1,991,949 | 1.08% |
| Net Effect on Fund Balance | | | | |
| Change to Overall Fund Balance | (5,894,334) | (472,228) | | |

Comments Regarding the 2018-19 Budget

Explanation of Revenue Variances between Budget and Actual

- R1** Non-resident tuition was received and/or invoiced in the amount of \$85K. In addition, the timing of Summer School tuition receipts resulted in an additional \$100K in revenue than anticipated.
- R2** The district experienced more than anticipated students receiving financial assistance benefits, resulting in lower than anticipated Transportation Fee revenue.
- R3** The district received an additional \$600K in refunds and/or rebates related to prior years' expenditures
- R4** There remains a backlog of categorical payments yet to be released from the comptroller's office. For additional information, see pages 52 and 54.
- R5** The "Build America Bonds" sequestration (rebate) was inadvertently left out of the 2018-19 Final Budget (\$194K), and additional Elementary STEM Program grant monies were received (\$15K).
- R6** The increase in revenue for Sale of Fixed Assets is attributable to the sale of laptop devices to staff as part of the workstation replacement initiative for the 2019-20 fiscal year.

Explanation of Expenditure Variances between Budget and Actual

- E1** The realignment of premiums and the good claims experience across three health plan years attribute to the lower than budgeted expenditures
- E2** Supplies & Materials expenditures were consistently under budget across all objects within this series.
- E3** The \$3.4M under-budget expenditures for Capital Outlay are related, in part, to the over budget Non-Capitalized Outlay, as initiatives were budgeted within Capital Outlay but ultimately recorded as Non-Capitalized Outlay as the costs were less than the Capitalized threshold established by the Board of Education. (See note E7.)
- E4** The Board of Education entered into a settlement with Allstate Insurance Company for property tax objections for tax years 2004-2009. The \$6M settlement is scheduled to be paid in \$2M installments over three years. The first installment was paid during the 2018-19 fiscal year, which was not previously budgeted, resulting in a substantial variance between budgeted and actual figures for dues and fees.
- E5** The variances in Budget to Actual for Redemption of Principal and Payment of Interest in Bonds are the result of audit adjustments related to Capital Lease expenditures. These expenditures were previously recorded as Purchases Services.
- E6** The \$40K variance in Other Misc. expenditures is attributed to the rental of outside facilities for Glenbrook Aquatics programs.
- E7** The additional \$3.2M expenditures for Non-Capitalized Outlay are related, in part, to the under-budget Capital Outlay, as initiatives were budgeted within Capital Outlay but ultimately recorded as Non-Capitalized Outlay as the costs were less than the Capitalized threshold established by the Board of Education. (See note E3.)

Final Budget Reconciliation of the 2018-19 Budget

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Operating Funds

Presented in this section is a combined statement of revenues, expenditures, and changes in fund balance for all District budgeted funds. **Please note that information presented is preliminary audited.** Audited numbers will be presented in October 2019 as part of the 2018-19 Annual Financial Report.

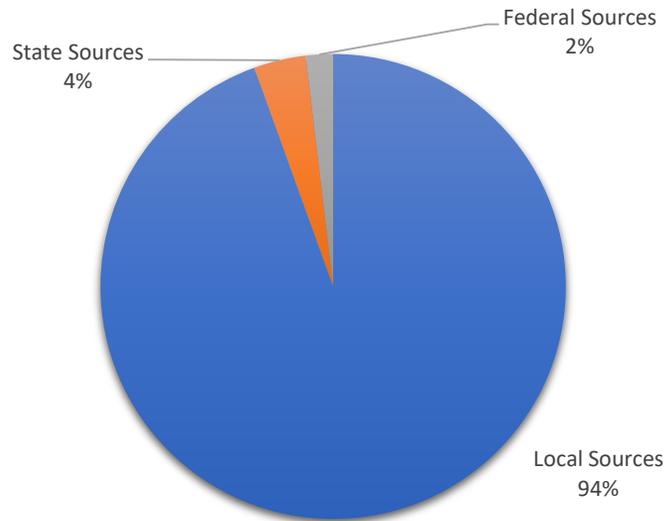
| Operating Funds Revenues | 2018-19 Budget | 2018-19 Actual | Over Budget (Under Budget) | % of Budget |
|--|----------------------|----------------------|-------------------------------|----------------|
| Local Sources | | | | |
| Property Taxes | 104,269,884 | 104,465,614 | 195,730 | 0.19% |
| CPPRT | 2,300,024 | 2,473,470 | 173,446 | 7.54% |
| The Glen Make Whole Payments | 8,118,966 | 5,765,463 | (2,353,503) | -28.99% |
| Tuition | 300,000 | 485,982 | 185,982 | 61.99% |
| Transportation Fees | 400,000 | 302,070 | (97,930) | -24.48% |
| Student & Program Fees | 2,300,500 | 2,273,989 | (26,511) | -1.15% |
| Interest Earnings | 1,814,000 | 2,552,742 | 738,742 | 40.72% |
| Other Local Revenue | 604,000 | 1,278,290 | 674,290 | 111.64% |
| State Sources | | | | |
| General State Aid | 3,310,052 | 3,364,000 | 53,948 | 1.63% |
| Mandated Categorical Programs | 1,315,000 | 1,358,617 | 43,617 | 3.32% |
| Other Categorical Programs | 147,556 | 170,324 | 22,768 | 15.43% |
| Federal Sources | | | | |
| Categorical Programs | 3,517,319 | 2,662,436 | (854,883) | -24.30% |
| Total Direct Receipts | 128,397,301 | 127,152,996 | (1,244,305) | -0.97% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 39,625,742 | 44,794,981 | 5,169,239 | 13.05% |
| Transfers | 0 | 0 | 0 | 0.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | 25,000 | 72,720 | 47,720 | 190.88% |
| Total Other Sources of Funds | 39,650,742 | 44,867,701 | 5,216,959 | 13.16% |
| Total Revenues | 168,048,043 | 172,020,697 | 3,972,654 | 2.36% |
| Operating Funds Expenditures | | | | |
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 57,758,531 | 56,785,542 | (972,989) | -1.68% |
| Non-Certified FTE Salaries | 15,096,360 | 14,739,042 | (357,318) | -2.37% |
| Non-FTE Salaries | 7,459,773 | 7,005,238 | (454,535) | -6.09% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 14,096,350 | 12,361,015 | (1,735,335) | -12.31% |
| Retirement and Payroll Taxes | 5,556,522 | 5,096,042 | (460,480) | -8.29% |
| Other Benefits | 174,500 | 166,353 | (8,147) | -4.67% |
| 3000 - Purchased Services | | | | |
| | 11,597,148 | 10,859,040 | (738,108) | -6.36% |
| 4000 - Supplies & Materials | | | | |
| | 3,968,110 | 3,332,462 | (635,648) | -16.02% |
| 5000 - Capitalized Outlay | | | | |
| | 2,322,056 | 51,798 | (2,270,258) | -97.77% |
| 6000 - Dues, Fees, and Other | | | | |
| Dues & Fees | 331,036 | 2,439,593 | 2,108,557 | 636.96% |
| Redemption of Principal | 0 | 0 | 0 | 0.00% |
| Payment of Interest on Bonds | 0 | 0 | 0 | 0.00% |
| Tuition Payments | 7,585,000 | 7,157,787 | (427,213) | -5.63% |
| Other Misc. | 7,000 | 48,293 | 41,293 | 589.91% |
| Contingencies | 297,627 | 0 | (297,627) | -100.00% |
| 7000 - Non-Capitalized Outlay | | | | |
| | 1,130,876 | 2,323,268 | 1,192,392 | 105.44% |
| 8000 - Post-Employment Benefits | | | | |
| | 850,000 | 775,310 | (74,690) | -8.79% |
| Total Direct Disbursements | \$128,230,889 | \$123,140,784 | (\$5,090,105) | -3.97% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 39,625,742 | 44,794,981 | 5,169,239 | 13.05% |
| Transfers | 265,746 | 612,935 | 347,189 | 130.65% |
| Total Other Uses of Funds | \$39,891,488 | \$45,407,916 | \$5,516,428 | 13.83% |
| Total Expenditures | \$168,122,377 | \$168,548,700 | \$426,323 | 0.25% |
| Net Effect on Fund Balance | | | | |
| Change to Overall Fund Balance | (74,334) | 3,471,997 | | |

Final Budget Reconciliation of the 2018-19 Budget

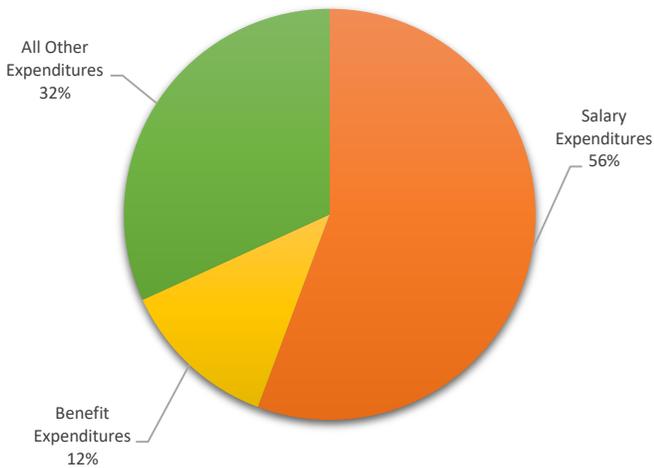
Key Takeaways

The following graphs have been created to illustrate key takeaways from the 2018-2019 reconciliation.

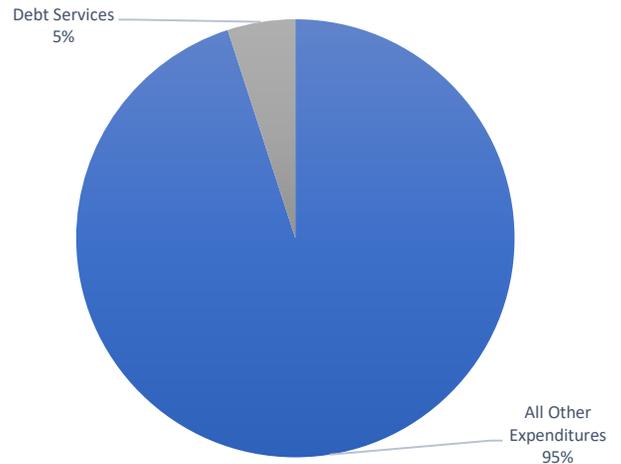
**2018-19 Actual Revenue by Source
(Direct Receipts)**



**2018-19
Actual Salary and Benefit Expenditures
Compared to All Other Expenditures
(Direct Disbursements)**



**2018-19
Actual Debt Services Expenditures
Compared to All Other Expenditures
(Direct Disbursements)**



Final Budget
Reconciliation of the 2018-19 Budget



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FY 2019-20

Summary of the 2019-20 Budget

Final Budget Summary of the 2019-20 Budget

Tentative Budget to Final Budget Revenue Summary – ALL FUNDS

| All Funds Revenues | | 2019-20 Tentative | 2019-20 Final | Difference | % Change |
|-------------------------------------|----|----------------------|--------------------|-------------------|---------------|
| Local Sources | | | | | |
| Property Taxes | | 113,689,548 | 113,689,548 | 0 | 0.00% |
| CPPRT | R1 | 2,326,550 | 2,863,397 | 536,847 | 23.07% |
| The Glen Make Whole Payments | | 9,579,994 | 9,579,994 | 0 | 0.00% |
| Tuition | | 400,000 | 400,000 | 0 | 0.00% |
| Transportation Fees | | 400,000 | 400,000 | 0 | 0.00% |
| Student & Program Fees | | 2,695,000 | 2,695,000 | 0 | 0.00% |
| Interest Earnings | | 1,536,077 | 1,536,077 | 0 | 0.00% |
| Other Local Revenue | | 768,000 | 768,000 | 0 | 0.00% |
| State Sources | | | | | |
| General State Aid | | 3,364,000 | 3,364,000 | 0 | 0.00% |
| Mandated Categorical Programs | | 1,315,000 | 1,315,000 | 0 | 0.00% |
| Other Categorical Programs | R2 | 271,469 | 367,821 | 96,352 | 35.50% |
| Federal Sources | | | | | |
| Categorical Programs | R3 | 2,449,964 | 2,529,135 | 79,171 | 3.23% |
| Total Direct Receipts | | 138,795,602 | 139,507,972 | 712,370 | 0.51% |
| Other Sources of Funds | | | | | |
| On-Behalf Payments | R4 | 39,625,742 | 49,274,479 | 9,648,737 | 24.35% |
| Transfers | | 0 | 0 | 0 | 0.00% |
| Proceeds from Sale of Bonds | | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | | 175,000 | 175,000 | 0 | 0.00% |
| Total Other Sources of Funds | | 39,800,742 | 49,449,479 | 9,648,737 | 24.25% |
| Total Revenues | | 178,596,344 | 188,957,451 | 10,361,107 | 5.80% |

Tentative Budget to Final Budget Expenditure Summary – All Funds

| All Funds Expenditures | | 2019-20 Tentative | 2019-20 Final | Difference | % Change |
|---|----|----------------------|--------------------|-------------------|---------------|
| 1000 - Salaries | | | | | |
| Certified FTE Salaries | E1 | 60,546,420 | 60,586,167 | 39,747 | 0.07% |
| Non-Certified FTE Salaries | E1 | 15,502,903 | 15,792,797 | 289,894 | 1.87% |
| Non-FTE Salaries | E2 | 7,581,381 | 8,047,857 | 466,476 | 6.15% |
| 2000 - Benefits | | | | | |
| Insurance and Wellness | E3 | 13,856,425 | 13,133,872 | (722,553) | -5.21% |
| Retirement and Payroll Taxes | E3 | 4,844,403 | 4,913,760 | 69,357 | 1.43% |
| Other Benefits | | 181,500 | 181,500 | 0 | 0.00% |
| 3000 - Purchased Services | | | | | |
| | | 11,964,504 | 11,957,968 | (6,536) | -0.06% |
| 4000 - Supplies & Materials | | | | | |
| | | 3,793,720 | 3,860,433 | 66,713 | 1.76% |
| 5000 - Capitalized Outlay | | | | | |
| | E4 | 7,133,718 | 7,636,680 | 502,962 | 7.05% |
| 6000 - Dues, Fees, and Other | | | | | |
| Dues & Fees | | 2,513,995 | 2,513,995 | 0 | 0.00% |
| Redemption of Principal | | 4,799,425 | 4,799,425 | 0 | 0.00% |
| Payment of Interest on Bonds | | 4,449,585 | 4,449,585 | 0 | 0.00% |
| Tuition Payments | | 7,600,000 | 7,600,000 | 0 | 0.00% |
| Other Misc. | | 31,500 | 31,500 | 0 | 0.00% |
| Contingencies | | 0 | 0 | 0 | 0.00% |
| 7000 - Non-Capitalized Outlay | | | | | |
| | | 2,493,087 | 2,499,397 | 6,310 | 0.25% |
| 8000 - Post-Employment Benefits | | | | | |
| | | 797,000 | 797,000 | 0 | 0.00% |
| Total Direct Disbursements | | 148,089,566 | 148,801,936 | 712,370 | 0.48% |
| Other Uses of Funds | | | | | |
| On-Behalf Payments | E5 | 39,625,742 | 49,274,479 | 9,648,737 | 24.35% |
| Transfers | | 0 | 0 | 0 | 0.00% |
| Total Other Uses of Funds | | 39,625,742 | 49,274,479 | 9,648,737 | 24.35% |
| Total Expenditures | | 187,715,308 | 198,076,415 | 10,361,107 | 5.52% |
| Minus Ed Fund Use of Fund Balance | | (2,000,000) | (2,000,000) | | |
| Minus Life Safety Projects Use of Fund Balance | | (7,118,964) | (7,118,964) | | |
| Total Expenditures - Use of Fund Balance | | 178,596,344 | 188,957,451 | 10,361,107 | 5.80% |

Comments Regarding the Tentative Budget to Final Budget

Explanation of Revenue Variances between Tentative Budget and Final Budget

- R1** In mid-August 2019, the Illinois Department of Revenue released updated estimated CPPRT disbursements for the 2019-20 fiscal year. These new estimated reflect a 23% increase in 2019-20 receipts for the district.
- R2** Between Tentative and Final Budget, the Career and Technical Education Improvement (CTEI) grant was approved for the 2019-20 fiscal year. As has been practice in the school district, grant-funded revenue and expenditures are added to the budget after they have been approved, which is typically after the tentative budget has been presented.
- R3** Between Tentative and Final Budget, Title III-LipLeps and Carl Perkins grants were approved for the 2019-20 fiscal year. As has been practice in the school district, grant-funded revenue and expenditures are added to the budget after they have been approved, which is typically after the tentative budget has been presented.
- R4** The 2019-20 fiscal year On-Behalf Payments were increased in relation to the increase in 2018-19 Budgeted to Actual amounts. (See page 58 for more information on the TRS On-Behalf Payments.)

Explanation of Expenditure Variances between Tentative Budget and Final Budget

- E1** Between Tentative and Final Budget staffing of both licensed and non-licensed personnel was finalized creating a combined increase of 0.43% in budgeted expenditures
- E2** Between Tentative and Final Budget, non-FTE related personnel needs (i.e., athletics, activities, security) were finalized.
- E3** In correlation with finalized staffing, related benefits were adjusted.
- E4** The majority of the additional CPPRT Revenue was allocated for future capital outlay expenditures for the purposes of safety and security related projects.
- E5** The 2019-20 fiscal year On-Behalf Payments were increased in relation to the increase in 2018-19 Budgeted to Actual amounts. (See page 58 for more information on the TRS On-Behalf Payments.)

Final Budget Summary of the 2019-20 Budget

Revenue Summary – All Funds

Overall, the 2019-20 Final Budget reflects a decrease in direct revenues of -0.70% over 2018-19 actual revenues.

| All Funds Revenues | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|----------------------|----------------------|-------------------------------|---------------|
| Local Sources | | | | |
| Property Taxes | \$113,401,054 | \$113,689,548 | 288,494 | 0.25% |
| CPPRT | 2,473,470 | 2,863,397 | 389,927 | 15.76% |
| The Glen Make Whole Payments | 9,739,985 | 9,579,994 | (159,991) | -1.64% |
| Tuition | 485,982 | 400,000 | (85,982) | -17.69% |
| Transportation Fees | R1 302,070 | 400,000 | 97,930 | 32.42% |
| Student & Program Fees | R2 2,273,989 | 2,695,000 | 421,011 | 18.51% |
| Interest Earnings | R3 2,639,411 | 1,536,077 | (1,103,334) | -41.80% |
| Other Local Revenue | R4 1,427,815 | 768,000 | (659,815) | -46.21% |
| State Sources | | | | |
| Evidence Based Funding | 3,364,000 | 3,364,000 | 0 | 0.00% |
| Mandated Categorical Programs | 1,358,617 | 1,315,000 | (43,617) | -3.21% |
| Other Categorical Programs | 363,992 | 367,821 | 3,829 | 1.05% |
| Federal Sources | | | | |
| Categorical Programs | 2,662,436 | 2,529,135 | (133,301) | -5.01% |
| Total Direct Receipts | \$140,492,820 | \$139,507,972 | (\$984,848) | -0.70% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | R5 44,794,981 | 49,274,479 | 4,479,498 | 10.00% |
| Transfers | R6 612,935 | 0 | (612,935) | -100.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | R7 72,720 | 175,000 | 102,280 | 140.65% |
| Total Other Sources of Funds | \$45,480,636 | \$49,449,479 | \$3,968,843 | 8.73% |
| Total Revenues | \$185,973,456 | \$188,957,451 | \$2,983,995 | 1.60% |

Expenditure Summary – All Funds

Overall, the 2019-20 Final Budget reflects an increase in direct expenditures of 5.51% over 2018-19 actual expenditures.

| All Funds Expenditures | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|--|----------------------|----------------------|-------------------------------|--------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | \$56,785,542 | \$60,586,167 | \$3,800,625 | 6.69% |
| Non-Certified FTE Salaries | 14,739,042 | 15,792,797 | 1,053,755 | 7.15% |
| Non-FTE Salaries | E1 7,005,238 | 8,047,857 | 1,042,69 | 14.88% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | E2 12,361,015 | 13,133,872 | 772,857 | 6.25% |
| Retirement and Payroll Taxes | 5,096,042 | 4,913,760 | (182,282) | -3.58% |
| Other Benefits | 166,353 | 181,500 | 15,147 | 9.11% |
| 3000 – Purchased Services | | | | |
| | 10,989,745 | 11,957,968 | 1,059,223 | 9.72% |
| 4000 - Supplies & Materials | | | | |
| | E3 3,332,462 | 3,860,433 | 527,971 | 15.84% |
| 5000 - Capitalized Outlay | | | | |
| | E4 5,994,065 | 7,636,680 | 1,642,615 | 27.40% |
| 6000 – Dues, Fees, and Other | | | | |
| Dues & Fees | 2,439,593 | 2,513,995 | 74,402 | 3.05% |
| Redemption of Principal | E5 6,286,253 | 4,799,425 | (1,486,828) | -23.65% |
| Payment of Interest on Bonds | E5 3,522,376 | 4,449,585 | 927,209 | 26.32% |
| Tuition Payments | 7,157,787 | 7,600,000 | 442,213 | 6.18% |
| Other Misc. | E6 48,293 | 31,500 | (16,793) | -34.77% |
| Contingencies | 0 | 0 | 0 | 0.00% |
| 7000 - Non-Capitalized Outlay | | | | |
| | E4 4,429,652 | 2,499,397 | (1,930,255) | -43.58% |
| 8000 - Post-Employment Benefits | | | | |
| | 775,310 | 797,000 | 21,690 | 2.80% |
| Total Direct Disbursements | \$141,037,768 | \$148,801,936 | \$7,764,168 | 5.51% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | E7 44,794,981 | 49,274,479 | 4,479,498 | 10.00% |
| Transfers | E8 612,935 | 0 | (612,935) | -100.00% |
| Total Other Uses of Funds | \$45,407,916 | \$49,274,479 | \$3,866,563 | 8.52% |
| Total Expenditures | \$186,445,684 | \$198,076,415 | \$11,630,731 | 6.24% |
| Minus Ed Fund Use of Fund Balance | | -2,000,000 | | |
| Minus Capital Projects Use of Fund Balance | | -7,118,964 | | |
| Total Expenditures Less Use of Fund Balance | | \$188,957,451 | | |

Comments Regarding the 2019-20 Budget

Revenue

- R1** Transportation Fees Revenue is based on ridership projections and Board of Education approved fees.
- R2** A change in accounting systems enables parents to have the option to pay for Chromebooks in full, or over three-four years. The increase in the Student & Program Fees revenue budget reflects the likelihood of parents choosing the option to pay for their student's Chromebook in full.
- R3** As we begin the fiscal year, we are in a decreasing interest market. As a result, the Interest Earnings budget was developed based on current and future anticipated market trends.
- R4** During the 2018-19 fiscal year, the district received an additional \$600K in refunds and/or rebates related to prior years' expenditures. These additional receipts for refunds and/or rebates are not anticipated for the current fiscal year.
- R5** The On-Behalf Payments revenue budget was increased in relation to the increase in FY2018-19 actual amounts. (See page 58 for more information on the TRS On-Behalf Payments.)
- R6** The final Capital Lease payment for the 3801 W. Lake Ave. property was made during the 2018-19 fiscal year. As a result, this transfer is no longer required to be budgeted.
- R7** The increase in revenue for Sale of Fixed Assets is attributable to the sale of laptop devices to staff as part of the workstation replacement initiative for the 2019-20 fiscal year.

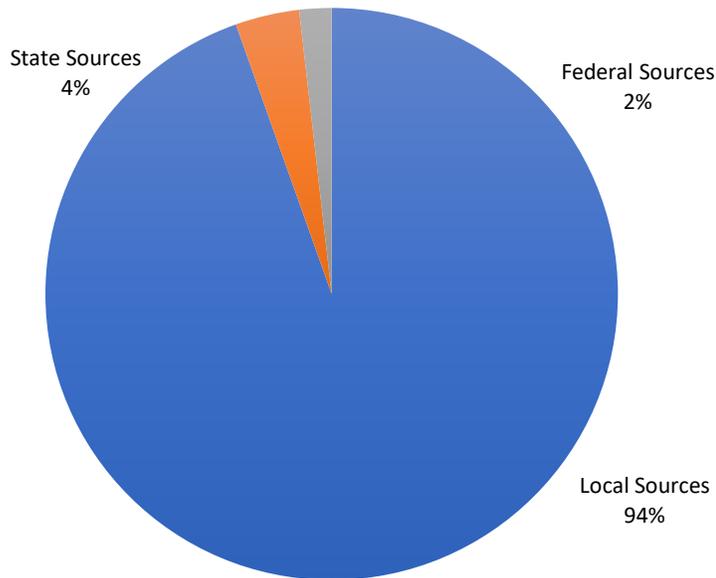
Expenditures

- E1** The increase in budgeted expenditures for Non-FTE Salaries is due to the increased staffing needs related to event/building supervision/security coverage.
- E2** The health benefits budget has been increased to reflect changes to the expenses as a result of personnel transitions, and an estimated 5% premium increase for the 2020 plan year.
- E3** The increase in budgeted expenditures for Supplies & Materials is the results of needs identified within the building allocated budgets particularly related to instructional and staff development materials.
- E4** The decrease and increases to Capital and Non-Capitalized Outlay expenditures are relational in regard to anticipated costs. When actual costs are realized, expenditures will be recorded to the appropriate general ledger account.
- E5** The 2019-20 budgeted expenditures for both Redemption of Principal and Payment of Interest on Bonds are based on the Bond Payment Schedules for the fiscal year.
- E6** The decrease in budgeted expenditures is the result a one-time, non-reoccurring expenditure experienced in FY2018-19.
- E7** The On-Behalf Payments expenditure budget was increased in relation to the increase in FY2018-19 actual amounts. (See page 58 for more information on the TRS On-Behalf Payments.)
- E8** The final Capital Lease payment for the 3801 W. Lake Ave. property was made during the 2018-19 fiscal year. As a result, this expenditure is no longer budgeted.

Key Revenue Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the revenues anticipated for the fiscal year 2019-20 budget.

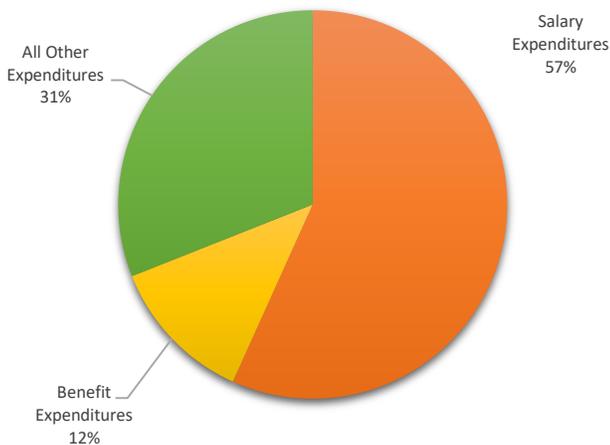
2019-20 Budgeted Revenue by Source (Direct Receipts)



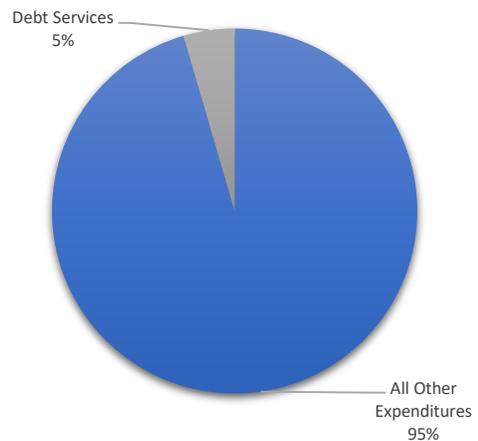
Key Expenditure Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the expenditures anticipated for the fiscal year 2019-20 budget.

2019-20 Budgeted Salary and Benefit Expenditures Compared to All Other Expenditures (Direct Disbursements)



2019-20 Budgeted Debt Services Expenditures Compared to All Other Expenditures (Direct Disbursements)



Final Budget Summary of the 2019-20 Budget

Revenue Summary – Operating Fund

Overall, the 2019-20 Final Budget reflects an increase in direct revenues of 2.22% over 2018-19 actual revenues.

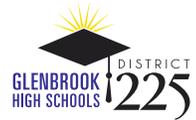
| Operating Fund Revenues | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|----------------------|----------------------|-------------------------------|---------------|
| Local Sources | | | | |
| Property Taxes | \$104,465,614 | \$104,500,710 | \$35,096 | 0.03% |
| CPPRT | 2,473,470 | 2,863,397 | 389,927 | 15.76% |
| The Glen Make Whole Payments | 5,765,463 | 9,579,994 | 3,814,531 | 66.16% |
| Tuition | 485,982 | 400,000 | (85,982) | -17.69% |
| Transportation Fees | 302,070 | 400,000 | 97,930 | 32.42% |
| Student & Program Fees | 2,273,989 | 2,695,000 | 421,011 | 18.51% |
| Interest Earnings | 2,552,742 | 1,533,500 | (1,019,242) | -39.93% |
| Other Local Revenue | 1,278,290 | 628,000 | (650,290) | -50.87% |
| State Sources | | | | |
| Evidence Based Funding | 3,364,000 | 3,364,000 | 0 | 0.00% |
| Mandated Categorical Programs | 1,358,617 | 1,315,000 | (43,617) | -3.21% |
| Other Categorical Programs | 170,324 | 161,352 | (8,972) | -5.27% |
| Federal Sources | | | | |
| Categorical Programs | 2,662,436 | 2,529,135 | (133,301) | -5.01% |
| Total Direct Receipts | \$127,152,996 | \$129,970,088 | \$2,817,092 | 2.22% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 44,794,981 | 49,274,479 | 4,479,498 | 10.00% |
| Transfers | 0 | 0 | 0 | 0.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | 72,720 | 175,000 | 102,280 | 140.65% |
| Total Other Sources of Funds | \$44,867,701 | \$49,449,479 | \$4,581,778 | 10.21% |
| Total Revenues | \$172,020,697 | \$179,419,567 | \$7,398,870 | 4.30% |

Expenditure Summary – Operating Fund

Overall, the 2019-20 Final Budget reflects an increase in direct expenditures of 7.31% over 2018-19 actual expenditures.

| Operating Fund Expenditures | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|---|----------------------|----------------------|-------------------------------|--------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | \$56,785,542 | \$60,586,167 | \$3,800,625 | 6.69% |
| Non-Certified FTE Salaries | 14,739,042 | 15,792,797 | 1,053,755 | 7.15% |
| Non-FTE Salaries | 7,005,759 | 8,047,857 | 1,042,619 | 14.88% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 12,361,015 | 13,133,872 | 772,857 | 6.25% |
| Retirement and Payroll Taxes | 5,096,042 | 4,913,760 | (182,282) | -3.58% |
| Other Benefits | 166,353 | 181,500 | 15,147 | 9.11% |
| 3000 – Purchased Services | | | | |
| | 10,859,040 | 11,781,671 | 922,631 | 8.50% |
| 4000 - Supplies & Materials | | | | |
| | 3,332,462 | 3,860,433 | 527,971 | 15.84% |
| 5000 - Capitalized Outlay | | | | |
| | 51,798 | 1,433,221 | 1,381,423 | 2666.92% |
| 6000 – Dues, Fees, and Other | | | | |
| Dues & Fees | 2,439,593 | 2,513,995 | 74,402 | 3.05% |
| Redemption of Principal | 0 | 0 | 0 | 0.00% |
| Payment of Interest on Bonds | 0 | 0 | 0 | 0.00% |
| Tuition Payments | 7,157,787 | 7,600,000 | 442,213 | 6.18% |
| Other Misc. | 48,293 | 31,500 | (16,793) | -34.77% |
| Contingencies | 0 | 0 | 0 | 0.00% |
| 7000 - Non-Capitalized Outlay | | | | |
| | 2,323,268 | 1,471,315 | (851,953) | -36.67% |
| 8000 - Post-Employment Benefits | | | | |
| | 775,310 | 797,000 | 21,690 | 2.80% |
| Total Direct Disbursements | \$123,140,784 | \$132,145,088 | \$9,004,304 | 7.31% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 44,794,981 | 49,274,479 | 4,479,498 | 10.00% |
| Transfers | 612,935 | 0 | (612,935) | -100.00% |
| Total Other Uses of Funds | \$45,407,916 | \$49,274,479 | \$3,866,563 | 8.52% |
| Total Expenditures | \$168,548,700 | \$181,419,567 | \$12,870,867 | 7.64% |
| <i>Minus Ed. Fund Use of Fund Balance</i> | | -2,000,000 | | |
| Total Expenditures Excluding Use of Fund Balance | | \$179,419,567 | | |

Final Budget Summary of the 2019-20 Budget



Revenue Summary – Debt Services Fund

Overall, the 2019-20 Final Budget reflects an increase in direct revenues of 2.92% over 2018-19 actual revenues.

| Debt Services Revenues | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|--------------------|--------------------|-------------------------------|-----------------|
| Local Sources | | | | |
| Property Taxes | \$8,935,440 | \$9,188,838 | \$253,398 | 2.84% |
| CPPRT | 0 | 0 | 0 | 0.00% |
| The Glen Make Whole Payments | 0 | 0 | 0 | 0.00% |
| Tuition | 0 | 0 | 0 | 0.00% |
| Transportation Fees | 0 | 0 | 0 | 0.00% |
| Student & Program Fees | 0 | 0 | 0 | 0.00% |
| Interest Earnings | 0 | 0 | 0 | 0.00% |
| Other Local Revenue | 0 | 0 | 0 | 0.00% |
| State Sources | | | | |
| General State Aid | 0 | 0 | 0 | 0.00% |
| Mandated Categorical Programs | 0 | 0 | 0 | 0.00% |
| Other Categorical Programs | 193,667 | 206,469 | 12,802 | 6.61% |
| Federal Sources | | | | |
| Categorical Programs | 0 | 0 | 0 | 0.00% |
| Total Direct Receipts | \$9,129,107 | \$9,395,307 | \$266,200 | 2.92% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | 0.00% |
| Transfers | 612,935 | 0 | (612,935) | -100.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | 0 | 0 | 0 | 0.00% |
| Total Other Sources of Funds | \$612,935 | \$0.00 | (\$612,935) | -100.00% |
| Total Revenues | \$9,742,042 | \$9,395,307 | (\$346,735) | -3.56% |

Expenditure Summary – Debt Services Fund

Overall, the 2019-20 Final Budget reflects a decrease in direct expenditures of 4.26% over 2018-19 actual expenditures.

| Debt Services Expenditures | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|--|--------------------|--------------------|-------------------------------|-----------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Non-Certified FTE Salaries | 0 | 0 | 0 | 0.00% |
| Non-FTE Salaries | 0 | 0 | 0 | 0.00% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 0 | 0 | 0 | 0.00% |
| Retirement and Payroll Taxes | 0 | 0 | 0 | 0.00% |
| Other Benefits | 0 | 0 | 0 | 0.00% |
| 3000 – Purchased Services | 4,625 | 146,297 | 141,672 | 3063.18% |
| 4000 - Supplies & Materials | 0 | 0 | 0 | 0.00% |
| 5000 - Capitalized Outlay | 0 | 0 | 0 | 0.00% |
| 6000 – Dues, Fees, and Other | | | | |
| Dues & Fees | 0 | 0 | 0 | 0.00% |
| Redemption of Principal | 6,286,253 | 4,799,425 | (1,486,828) | -23.65% |
| Payment of Interest on Bonds | 3,522,376 | 4,449,585 | 927,209 | 26.32% |
| Tuition Payments | 0 | 0 | 0 | 0.00% |
| Other Misc. | 0 | 0 | 0 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0.00% |
| 7000 - Non-Capitalized Outlay | 0 | 0 | 0 | 0.00% |
| 8000 - Post-Employment Benefits | 0 | 0 | 0 | 0.00% |
| Total Direct Disbursements | \$9,813,254 | \$9,395,307 | (\$417,947) | -4.26% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | 0.00% |
| Transfers | 0 | 0 | 0 | 0.00% |
| Total Other Uses of Funds | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total Expenditures | \$9,813,254 | \$9,395,307 | (\$417,947) | -4.26% |

Final Budget Summary of the 2019-20 Budget

Revenue Summary – Capital Projects

Overall, the 2019-20 Final Budget reflects a decrease in direct revenues of 96.61% over 2018-19 actual revenues.

| Capital Projects Revenues | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|--------------------|-------------------|-------------------------------|----------------|
| Local Sources | | | | |
| Property Taxes | 0 | 0 | 0 | 0.00% |
| CPPRT | 0 | 0 | 0 | 0.00% |
| The Glen Make Whole Payments | 3,974,522 | 0 | (3,974,522) | -100.00% |
| Tuition | 0 | 0 | 0 | 0.00% |
| Transportation Fees | 0 | 0 | 0 | 0.00% |
| Student & Program Fees | 0 | 0 | 0 | 0.00% |
| Interest Earnings | 86,669 | 2,577 | (84,092) | -97.03% |
| Other Local Revenue | 149,526 | 140,000 | (9,526) | -6.37% |
| State Sources | | | | |
| General State Aid | 0 | 0 | 0 | 0.00% |
| Mandated Categorical Programs | 0 | 0 | 0 | 0.00% |
| Other Categorical Programs | 0 | 0 | 0 | 0.00% |
| Federal Sources | | | | |
| Categorical Programs | 0 | 0 | 0 | 0.00% |
| Total Direct Receipts | \$4,210,717 | \$142,577 | (\$4,068,140) | -96.61% |
| Other Sources of Funds | | | | |
| Transfers | 0 | 0 | 0 | 0.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | 0 | 0 | 0 | 0.00% |
| Total Other Sources of Funds | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total Revenues | \$4,210,717 | \$142,577 | (\$4,068,140) | -96.61% |

Expenditure Summary – Capital Projects

Overall, the 2019-20 Final Budget reflects a decrease in direct expenditures of 10.17% over 2018-19 actual expenditures.

| Capital Projects Expenditures | 2018-19 Actual | 2019-20 Budget | Difference (Budget-Actual) | % Change |
|---|--------------------|--------------------|-------------------------------|----------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 0 | 0 | 0 | 0.00% |
| Non-Certified FTE Salaries | 0 | 0 | 0 | 0.00% |
| Non-FTE Salaries | 0 | 0 | 0 | 0.00% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 0 | 0 | 0 | 0.00% |
| Retirement and Payroll Taxes | 0 | 0 | 0 | 0.00% |
| Other Benefits | 0 | 0 | 0 | 0.00% |
| 3000 – Purchased Services | 35,079 | 30,000 | (5,079) | -14.48% |
| 4000 - Supplies & Materials | 0 | 0 | 0 | 0.00% |
| 5000 - Capitalized Outlay | 5,942,266 | 6,203,459 | 261,193 | 4.40% |
| 6000 – Dues, Fees, and Other | | | | |
| Dues & Fees | 0 | 0 | 0 | 0.00% |
| Redemption of Principal | 0 | 0 | 0 | 0.00% |
| Payment of Interest on Bonds | 0 | 0 | 0 | 0.00% |
| Tuition Payments | 0 | 0 | 0 | 0.00% |
| Other Misc. | 0 | 0 | 0 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0.00% |
| 7000 - Non-Capitalized Outlay | 2,106,384 | 1,028,082 | (1,078,302) | -51.19% |
| 8000 - Post-Employment Benefits | 0 | 0 | 0 | 0.00% |
| Total Direct Disbursements | \$8,083,730 | \$7,261,541 | (\$822,189) | -10.17% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | 0.00% |
| Transfers | 0 | 0 | 0 | 0.00% |
| Total Other Uses of Funds | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total Expenditures | \$8,083,730 | \$7,261,541 | (822,189) | -10.17% |
| <i>Minus Life Safety Projects Use of Fund Balance</i> | | (7,118,964) | | |
| Total Expenditures Excluding Use of Fund Balance | | \$142,577 | | |

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FY 2019-20

Revenue Sources

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Local Revenue Sources

Property Taxes

Each December, the Board of Education formalizes its request for property tax revenue for the upcoming tax year. To complete the levy process, the school district reviews the prior year's aggregate extension (amount of money scheduled to be collected by the County) and determines if tax amounts levied in the prior year should be decreased, left at the same level, or increased. Historically, our school district has increased the tax levy based on the maximum amount allowable (CPI-U level for prior year) and estimated new growth that has recently been added to the tax base. New growth revenue is essential to the District in order to meet the economic challenges resulting from the new growth. It is also important to emphasize that once the value of new real estate becomes part of the overall tax base, it is limited by the tax cap. As a result, it is extremely important for a school district to capture all new growth as it becomes part of the tax base, as it cannot be captured retroactively.

For budgeting purposes, the District utilizes two levy years to determine property tax revenues. For the 2019-20 fiscal year, the following levy information has been utilized:

2018 Levy and Extension

The 2018 levy was approved by the Board of Education and submitted to the County Clerk in December 2018.

Due to delays in processing the levy and calculating the 2018 extension at the County Clerk's office, the County Treasurer mailed first installment bills to taxpayers on or around January 31st in the amount of 55% of the prior year's assessment. The final Agency Tax Rate Report reflecting changes in EAV and the application of Property Tax Extension Limitation Law formula was issued by the County Clerk on June 11, 2018. Using this information, the County Treasurer mailed second installment bills to taxpayers on or around July 1st which represent the remainder of the taxpayer's liability.

All revenue received from the 2017 extension by June 30, 2018 is recorded in the general ledger for fiscal year 2018-19 as "Gen Taxes-Current Year". All revenue received from the 2018 levy after June 30, 2019 is recorded in the general ledger for fiscal year 2019-20 as "Gen Taxes-Prior Year".

It is estimated that the District will collect:

- 97.5% of the 2017 tax extension, or \$115,099,232;
- 52% (\$59,851,600) will be collected in fiscal year 2018-19;
- 48% will be collected in fiscal year 2019-20 (\$55,247,631).

2019 Levy and Extension

The 2019 estimated levy will be presented to the Board of Education in November 2019. In accordance with Truth in Taxation law (35 ILCS 200/18-56), taxing bodies with estimated tax levies that are more than 105% of the preceding year's extension, are required to publish the estimated amounts, and hold a public hearing. While our estimated levies do not typically require us to perform these two activities, the District continues to publish the levy, and holds a public hearing to provide an opportunity for our community to express their thoughts regarding the proposal.

Considering the CPI-U level for 2017 (1.9%), the District prepared a tax levy projection for budgeting purposes that:

- Estimates a levy extension of 101.9% of the 2018 aggregate extension;
- Assumes a collection rate of 97.5%, and that 48% of the anticipated collection will be received in fiscal year 2019-20.

It should be noted that PA 100-0465 provide a mechanism for voters to initiate a referendum to lower taxes for educational purposes by up to 10%. This mechanism is accessible in any school district that is above 110% of adequacy, as determined by the Evidence-Based Funding Model (EBFM). As of July 2018, there were 62,608 registered voters in the boundaries of the District. In order for the question to be

included on the ballot, 10% of registered voters (6,261) would need to sign a petition. Referenda can only be considered in odd number years at the consolidated election in April. The first time the question could have been considered by voters is April 2019. Additionally, if a referendum fails, it may not be repeated until after two future consolidated elections (effectively once every 6 years).

Tax Increment Financing District (TIF)

Tax Increment Financing (TIF) districts are created by municipalities to improve areas of a community that are “blighted, decaying, and underperforming . . . in need of development or redevelopment”¹² Prior to the creation of a TIF, the municipality must prove that the proposed property meets certain criteria established by the State. Once established, the existing value of the property is frozen, and all new value and property “go to the project fund controlled by the TIF district, not to the . . . schools, or any other taxing body”¹³ for a 23-year period. (Note: Taxing bodies continue to receive tax revenue based on the original assessed value of the property.)

The following TIF districts are active within the District’s boundaries¹⁴:

| Municipality | TIF Name | Start | End | Frozen EAV | Total 2015 EAV |
|--------------|---------------------------|-------|------|------------|----------------|
| Glenview | Naval Air Station | 1999 | 2022 | 26,882,825 | 469,838,455 |
| Northbrook | Dundee Rd / Skokie Blvd | 2005 | 2028 | 3,115,141 | 11,537,899 |
| Northbrook | Northbrook Court (Macy’s) | 2019 | 2042 | TBD | TBD |

The largest TIF district within the District’s boundaries is the Glenview Naval Air Station redevelopment project known as The Glen. The Glen is a multi-use development built on the original Glenview Naval Air Station property plus an additional 200 acres. Recognizing the impact of this development on taxing bodies including school districts, the Village of Glenview entered into an inter-governmental agreement to provide annual impact payments. These payments are known as “make whole payments” and are based on the number of students enrolled at Glenbrook South High School living within The Glen development. The Glen’s property is anticipated to become part of the District’s EAV in tax year 2022. It should be noted that tax year 2022 is a triennial reassessment year, and as such, the EAV will likely adjust based on inflation and trend for the regional area.

For budgetary purposes, the District utilizes make-whole payment revenue to first fund its annual capital project initiatives (Fund 60), and second to support the educational program (Fund 10).

Corporate Personal Property Replacement Tax (CPPRT)

Corporate Personal Property Replacement Tax (CCPRT) is paid by corporations, partnerships, trusts, S corporations, and public utilities within the district¹⁵. These taxes supplant lost revenue as a result of the elimination of a corporate tax on all property that was not ‘real’ (e.g. movable machinery, automobiles, livestock and furniture¹⁶) in 1979. Taxing bodies receive a portion of actual taxes collected, based on the portion of personal property taxes that was received in 1976¹⁷. As a result of the statutory formula, the District receives 0.360661 of the total 51.65% of CPPRT collections allocated for Cook County.

For budgetary purposes, the District utilizes CPPRT estimates that are prepared and published by the Illinois Department of Revenue’s Local Tax Allocation Division and actual historical receipts. It is important to note, however, that CPPRT estimates are prepared based on trend analysis; disbursements

¹² Illinois Tax Increment Association. (2017). About TIF. Retrieved from: <http://www.illinois-tif.com/about-tif/>

¹³ Cook County Clerk. (2017). TIFs 101: A Taxpayer’s Primer for Understanding TIFs. Retrieved from: <http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFs101.aspx>

¹⁴ Cook County Clerk. (2017). TIF Reports. Retrieved from: <http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFReports.aspx>

¹⁵ State of Illinois Department of Revenue. (2017). Personal Property Replacement Tax. Retrieved from: <http://tax.illinois.gov/LocalGovernment/Overview/HowDisbursed/replacement.htm>

¹⁶ State of Illinois Department of Local Government Affairs. (1979). Illinois Property Tax Statistics 1976. Retrieved from: <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/PreviousYears/>

¹⁷ State of Illinois Department of Revenue. (2017). How is Personal Property Tax Money Distributed to Local Governments? Retrieved from: <http://tax.illinois.gov/QuestionsAndAnswers/245.htm>

of CPPRT are based on actual tax receipts recorded since the last payment was issued to taxing bodies (January, March, April, May, July, August, October, and December).

In accordance with the State Revenue Sharing Act (30 ILCS 115/12), a taxing body is required to apply the portion of CPPRT revenue to, “the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property”. In the first full fiscal year that personal property taxes were not assessed (1980-1981), the District recorded CPPRT receipts in the amounts of \$945,764 (97%) in Fund 10, and \$26,660 (3%) in Fund 50. Using these figures, the District continues to budget, and ultimately allocate 97% of CPPRT collections as revenue in Fund 10 and 20 (based on needs), and 3% in Fund 50.

Interest Earnings

Interest revenue comes from two sources: interest earnings on District bank accounts; interest earnings on District investments.

In accordance with the Illinois Public Funds Investment Act (30 ILCS 235/0.01 *et seq.*), the Northfield Township School Treasurer is responsible for managing the investment of District funds. Investment decisions are governed by policies enacted by the Board of Trustees of the Northfield Township School Treasurer. There are several objectives that have been established by their Board Policy¹⁸:

- Safety of Principal
- Liquidity
- Return on Investments
- Maintaining the Public’s Trust
- Diversification

Investments are permitted using common instruments (e.g. bonds, notes, certificates of indebtedness, treasury bills, interest bearing savings accounts and certificates of deposits, the Illinois School District Liquid Asset Fund). The Treasurer has established a routine investment schedule that complies with each school district’s cash flow needs and is responsible for reporting investment activity to each district on a monthly basis. Interest earnings from investment activities are deposited in each school district’s general fund upon maturity of the investment.

Upon receipt of interest earnings, the District distributes the revenue based on the proportion of fund balances defined in the school district’s Annual Financial Report for the preceding year (e.g. interest earnings received in November 2017 and distributed based on fund balances reported in the Fiscal Year 2016-2017 Annual Financial Report).

Student Fees

In accordance with Board Policy 4040, the Board of Education is presented each year with a list of recommended student fees for approval. In addition to Board-approved fees, students enrolled in specific courses may be assessed additional “course fees” which are reviewed and approved by the school principal on an annual basis.

All students attending a Glenbrook High Schools have historically been assessed two general fees: Chromebook fee and registration fee. These fees are deposited into District revenue accounts and used for the purpose designated.

Additional user fees are assessed to students and families upon request. These fees are deposited into District revenue accounts and used for the purpose designated. The majority of our user fees are calculated based on the total amount of estimated expenses for the upcoming school year. Examples of these fees include driver education behind the wheel, instrument rental, parking fee, transportation fee.

¹⁸ Northfield Township School Treasurer. (2016). Board Policy: Investment of School District Funds. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MZlFtTVFNdnktN3M/view?usp=sharing>

Revenues – Fiscal Year 2019-20 Budget



Other Local Revenue

Other Local Revenue reflects all receipts not associated with property taxes, student fees, or instructional program fees. Some of these other revenues include pre-school tuition, Glenbrook University fees, building/facility rentals (including Quest), Intergovernmental Services Agreements, Refunds and/or Rebates, and other local fees.

State Revenue Sources

General State Aid Payments

The Illinois Association of School Boards defines General State Aid as, “[Funds] which combines with “available local resources” to provide a minimum foundation level of income per pupil [to be] used at the discretion of the school district for any legal school purpose”¹⁹. General State Aid is primarily unrestricted; however, an Annual Spending Plan is submitted by the District each year to identify how funds designated for certain populations (e.g. students receiving special education services; low-income; English learners) are being spent each year.

The Illinois General Assembly took action last year to restructure the school funding formula through the following pieces of legislation:

- Senate Bill 6 (SB6) > PA 100-0021
PA 100-0021 established a budget for the State of Illinois. This legislation included increases to the education budget. However, it should be noted that PA 100-0021 provides \$6.7 billion for the Evidence-Based Funding Model.
- Senate Bill 1 > Senate Bill 1947 > PA 100-0465
PA 100-0465 included a redesign of the school funding formula to reflect the Evidence-Based Funding Model (EBFM). This model provides financial support from the State’s budget to support the education of all students in PreK-12 school. It is designed in a manner that acknowledges that individual student needs require different amounts of resources, and that each district’s ability to financially support its operations are different (e.g. local property wealth). The new funding formula is intended to be a sustainable school funding system that strives to get all districts to adequate funding.

Often advertised as #norednumbers, the EBFM includes provisions to ensure that:

- All districts are kept whole based on FY2017 funding
 - If the Illinois General Assembly is unable to appropriate sufficient funds in the future to cover every district’s base funding minimum, the most adequately funded districts will lose funds first; if this action is not enough, further reductions will be made on a per-pupil basis for all districts
- All new dollars go to the neediest districts first (e.g. 50% to Tier 1; 49% to Tier 2; 0.9% to Tier 3; 0.1% to Tier 4)
- All Districts are treated the same (e.g. Chicago Public Schools)

To determine future State-funding, the EBFM considers the cost of the 27 essential elements²⁰ that are written into the statute, and the local capacity to support the funding of ‘adequate’ educational services through local property taxes and CPPRT.

For the 2018-19 fiscal year, Glenbrook received a base-funding minimum (BFM) of \$3,340,936.72 in the form of Evidence-Based Funding, and \$6,400.85 in tier funding. The Illinois State Board of Education has also assigned Glenbrook an adequacy level of 145%, placing it in Tier 4 (Districts above adequacy).

As a Tier 4 district, our access to additional evidence-based funding from the State is significantly limited. 99.9% of all new funding will be distributed to Tier 1-3 school districts. Tier 4 districts only have access to a shared distribution of the remaining of 0.1% (one tenth of one percent) of any new dollars. As a result, the District is not estimated to see any notable increase in funding in the near future. However, assuming the Illinois General Assembly provides at least the funding necessary for each school district’s BFM, the District will continue to receive at least \$3,340,936.72).

¹⁹ Braun, B. (2016). *Illinois School Law Survey*. Springfield, IL: Illinois Association of School Boards.

²⁰ The 27 Essential Elements were identified based on their statistically meaningful correlations to enhancing student achievement over time.

Revenues – Fiscal Year 2019-20 Budget



For budgetary purposes, the District utilizes the assumption that we will receive the base-funding minimum established by PA 100-0465, in addition to the final tier funding (new money) as stated by ISBE.

| Fiscal Year | Base Funding Minimum | Tier Funding | Total Evidence-Based Funding |
|-------------|----------------------|--------------|------------------------------|
| 2017-18 | \$3,327,731 | -\$17,679* | \$3,310,052 |
| 2018-19 | \$3,334,720 | \$6,217 | \$3,340,937 |
| 2019-20 | TBD | TBD | TBD |

* Glenbrook received \$6,989 in new tier funding, but there was an adjustment made by ISBE in the amount of -\$24,668.

State Categorical Payments

The Illinois General Assembly has identified several programs to be supported by State funds. Several of these programs are referred to as mandated categorical programs (MCATs). The Illinois State Board of Education defines these State-funded programs as, “In general, a mandated categorical program and the funds appropriated for it are earmarked by statute for a particular purpose or population and may be used for that purpose or population only”²¹ In addition to mandated categorical programs, there are other State-funded programs that are classified as categorical payments.

Recognizing the financial challenges faced by the State of Illinois, the Illinois General Assembly has often pro-rated mandated categorical programs and/or delayed funding disbursement. This has resulted in funding being unpredictable, presenting challenges to the budgeting process.

At the end of the 2018-19 fiscal year, many school districts were still owed funds from the State. The charts shown below identify the applicable funding streams, as well as the outstanding payments owed to the District.

The following is a summary of the District’s mandated categorical payment status as of June 30, 2019:

| State Mandated Categorical Programs | Fiscal Year 2018-19 Outstanding Payments |
|---|--|
| Private Facility Tuition (Students with Disabilities) (105 ILCS 5/14-7.02) | \$0 |
| Special Transportation (105 ILCS 5/14-13.01(b)) | \$0 |
| Orphanage Tuition (Students with Disabilities) (105 ILCS 5/14-7.03) | \$0 |
| Regular Transportation (105 ILCS 5/29) | n/a |
| School Breakfast and Lunch Program (105 ILCS 125) | n/a |
| Regular Education Orphanage Program (105 ILCS 5/18-3) | n/a |
| Total | \$0 |

For budgeting purposes, the District typically budgets for the total amount owed from the prior fiscal year, plus two payments (depending on payment trend). This is because the State is required to budget (and ideally, pay) its deficit carry-forward balances from the previous fiscal year²²

²¹ Illinois State Board of Education. (2017). Overview of Mandated Categorical Program Funding. Retrieved from: <https://www.isbe.net/Documents/mcat-narrative.pdf>

²² Center for Tax and Budget Accountability. (2017). Illinois Fiscal System and Education Funding. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MOG5hd01PY1NtdVk/view?usp=sharing>

Revenues – Fiscal Year 2019-20 Budget



The Illinois General Assembly has also provided for the participation in other categorical programs. Funding for these programs is typically timelier, compared to the MCATs.

The following is a summary of the District's other State categorical payment status as of June 30, 2019:

| Other State Categorical Programs | Fiscal Year 2018-19 Outstanding Payments |
|--|---|
| Career and Technical Education Secondary Program Improvement (CTEI) | \$30,192.35 |
| Driver Education (105 ILCS 5/27-24.4) | \$21,069.30 |
| Total | \$51,261.65 |

Revenues – Fiscal Year 2019-20 Budget



Federal Revenue Sources

Federal Categorical Payments

The United States Congress has also identified funding priorities in the form of restricted grants. Many of these grants are coordinated by the Illinois Department of Education, whereas others are facilitated by our special education cooperative, NSSED, or other State agencies. Given that most of the grants are designed as flow-through grants, where federal funds are collected by an administration 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. These grants include:

| Federal Categorical Programs | Fiscal Year 2018-19 Outstanding Payments |
|---|--|
| Perkins Grant Vocational Education | \$12,555.14 |
| Title I Low Income | \$0 |
| Title II Teacher Quality | \$0 |
| Title III Immigrant Education Program IEP | \$0 |
| Title III Limited English Proficiency LIPLEP | \$0 |
| Step Grant | \$0 |
| Medicaid Admin Outreach | \$0 |
| Medicaid Fee for Service (FFS) | \$0 |
| Total | \$12,555.14 |

Other Revenue Sources

Transfers

There are no transfers anticipated at this time for the 2019-20 fiscal year.

FY 2019-20

Expenditure Types

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Salaries

The salaries budget represents wages paid for both Certified and Non-Certified district employees including substitutes. Certified staff includes administration, teaching, and counselors. Non-Certified staff includes instructional assistants, paraprofessionals, secretarial, maintenance, and other educational support personnel. Staffing is based on enrollment and special program allocations.

Benefits

The benefits budget, which is separated in the general ledger from the salaries budget, includes expenditures for health, dental, life, and disability insurances, payroll taxes, and pension costs. Also included in this category are tuition reimbursements, employee assistance and wellness programs.

Pension Benefits and Legislative Cost-Shifts

Depending on the type of work performed, employees and employers may be required to contribute to a pension fund. Employees working in a licensed capacity (e.g. required to hold a Professional Educator License, Educator License with Stipulations, Substitute Teaching Licensing in order to perform a designated service²³) contribute to the Teachers’ Retirement System (TRS). Employees working at least 600 hours per calendar year in a non-licensed capacity (e.g. instructional assistants, clerical, maintenance, and technology staff), contribute to the Illinois Municipal Retirement Fund (IMRF).

The amount due to a pension fund for credible earnings²⁴ is divided into two portions: employer and employee. The chart inserted below, illustrates the contribution amounts required for each pension system.

| Earnings | Purpose | Employee Portion | Employer Portion |
|----------|--|------------------|------------------|
| IMRF | Pension Fund | 9% | 7.87%*^ |
| TRS | Pension Fund | 9% | 0.58% + |
| TRS | Teachers’ Health Insurance Security Fund | 1.18% | 0.88% + |

* The employer also contributes 6.2% for FICA benefits for all IMRF-eligible earnings.

^ The employer rate for the 2018-19 fiscal year is presented; a District-specific rate is set each spring by IMRF.

+ The employer portion for TRS-credible earnings may vary due to legislative cost shifts.

As a result of recent actions by the Illinois General Assembly, some TRS earnings are subject to additional employer contributions:

- If an employee working in a licensed capacity is paid by federal funds (e.g. Perkins Grant, Title I), the school district must also contribute an amount equal to the “employer normal cost”.
- If an employee working in a licensed capacity earns an amount in a year (July 1st – June 30th) that is in excess of the salary set for the Governor of the State of Illinois (\$177,412 for 2019-20), the school district must also contribute an amount equal to the “employer normal cost”, for the amount of salary in excess of the amount of the salary set for the Governor (e.g. if an employee earns \$180,000, the employer normal cost additional contribute would be calculated on \$2,588).

The Institute for Illinois’ Fiscal Sustainability defines the normal cost as, “an actuarially-calculated amount representing that portion of the present value of pension plan benefits and administrative expenses which is allocated to a given valuation year . . . typically refers to the employer’s remaining cost

²³ Illinois State Board of Education. (2016). ELIS Frequently Asked Questions. Retrieved from: <https://www.isbe.net/Documents/ELIS-faq.pdf>

²⁴ Compensation which is considered by a pension fund as part of a member’s retirement annuity calculation; compensation for which the employee and employer must pay their required contributions to the pension fund.

after employee contributions are taken into account.”²⁵ This amount is calculated by TRS each year. For the 2019-20 fiscal year, it is estimated that this amount will be 10.66%²⁶.

On-Behalf Contributions to TRS

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2019, state of Illinois contributions recognized by the employer were based on the state’s proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$44,794,981 in pension contributions from the State of Illinois. This amount is represented within the budget as an equal revenue and expenditure line item.

Introduction of Tier III Pension Program for TRS Members

One portion of recent legislation passed by the Illinois General Assembly that has not received a lot of news is the creation of a new Tier III pension benefit. Once implemented, this new benefit will be available to current Tier II members, and new members in SERS, SURS, and TRS. It is important to note that guidance from TRS states that new pension system members will automatically be enrolled into Tier III, unless they opt into Tier II. Members will have a one-time, irrevocable opportunity to switch to Tier II.

What is the Tier III pension benefit?

Tier III is a “hybrid” retirement plan that is composed of two benefits:

- A small life-long defined benefit (DB) pension
 - Employees will contribute an amount no more than 6.2% of their salary (actual amount to be contributed will be determined on an annual basis by TRS based on the normal cost of benefits)
 - Prior to the 2020-21 year, the State will contribute 2% of each employee’s salary to the system, and the Employer will contribute the remaining pension costs (0.58%)
 - Beginning with the 2021-22 year, the Employer will contribute 2.58% of each employee’s salary to the system
- A defined contribution (DC) plan which is similar to a 403(b).
 - Employees will contribute a minimum of 4% of their salary
 - Employers will contribute a minimum of 2% of the employee’s salary, but can contribute up to a maximum of 6%
 - Benefits from positive activity in the stock market, but carries risk
 - The DC plan is portable

Tier III member’s normal retirement age will be aligned with the Social Security eligibility date (as of today, 67 years). The final average salary calculations will be based on the member’s average salary during the last 10 years of service. The initial pension calculation will be the final average salary multiplied by 1.25%. (Note: Tier II pensions are multiplied by 2.2%.) Once retired, members will receive an annual increase of one-half of the previous year’s consumer price index, not compounded.

When will Tier III become available?

Tier III will become available after it receives approval from the Internal Revenue Service. In addition, TRS will need to develop procedures and systems for managing a defined contribution (DC) plan, which it has never managed previously.

²⁵ Institute for Illinois’ Fiscal Sustainability. (2011). What Would it Mean to Shift More Illinois Teacher Pension Costs to School Districts? Retrieved from: <https://www.civicfed.org/iifs/blog/what-would-it-mean-shift-more-illinois-teacher-pension-costs-school-districts>

²⁶ Teachers’ Retirement System of the State of Illinois. (2017). Employer Bulletin 18-05: Employer Cost for Salaries Over Governor’s Statutory Salary. Retrieved from: <https://www.trsil.org/sites/default/files/documents/1805.pdf>

The District continues to monitor the implementation progress and availability of the Tier III benefit.

Employee Health Benefits

The District entered into a consortium program for health benefits during the 2007-2008 plan year. The consortium was structured as an extension of the Secondary School Cooperative Risk Management Program (SSCRMP, which was formed in the late 1980s in an effort to reduce costs and share risk for liability insurance. Currently, the SSCRMP health program consists of three (3) member districts: Glenbrook High School District 225, Maine Township High School District 207, and Township High School District 214. Unlike the liability insurance program, each school district manages its own health program which includes plan design, open enrollment dates, coverage options, and contribution amounts. Additionally, the health program is not a risk-sharing program. Each school district is responsible for the payment of its own claims and contract expenses. However, the consortium provides each district with lower rates for fixed costs than could be achieved independently. Additionally, the consortium has entered into a joint broker agreement, for the purposes of managing elements of the self-insured plans.

In an effort to monitor the cost of employee health benefit programs, and to review and consider plan design changes, Glenbrook High School District established a local Cost Containment Committee. The Cost Containment Committee is comprised of members from the Glenbrook Education Association (GEA), Glenbrook Educational Support Staff Association (GESSA), the Glenbrook Educational Support Paraprofessional Association (GESPA) and representatives from non-unionized support groups. The Cost Containment Committee meets several times each year and presents recommendations to the Board of Education for plan design changes on an annual basis.

The amount employees contribute towards health insurance premiums are based on Board Policy (for employees not represented by bargaining units), and the current bargaining agreement for each respective association. During the 2018-19 school year, the District transitioned its plan year to begin on January 1st, and end on December 31st. This provided greater consistency with IRS-driven benefit limits (e.g. flexible spending accounts) and will also provide better continuity for employee benefit awareness and education.

Purchased Services

The Illinois Program Accounting Manual (IPAM) defines purchased services as amounts paid for professional services rendered by personnel who are not on the district's payroll, and other services the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

Such services include expenditures for professional and technical services, such as consultants, legal services, and other service contracts (e.g. Beck's Bookstore; First Student; Xerox professional services).

Supplies and Materials

The Illinois Program Accounting Manual (IPAM) defines supplies and materials as amounts paid for material items of an expenditure nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Such supplies materials include expenditures for all instructional and operational purposes. Included in this category are utilities, consumable supplies, electronic resources, and instructional or testing materials.

Capital Outlay

Depending on the value of an individual asset, a purchase may need to be recorded and charged to a capital outlay expenditure account. Purchases charged to a capital outlay account are considered capital assets of the Districts and are included on the District's annual financial statements. Each capital asset is assigned to an appropriate depreciation schedule as defined by 23 Illinois Administrative Code 100.60, and its value depreciated on an annual basis as appropriate.

The Board of Education updated its capitalization threshold through Board action on June 26, 2017. The current threshold defines capital assets as those assets with:

- An individual cost of more than \$5,000, and
- An estimated useful life of at least 5 years,
- Unless otherwise required by State or Federal guidelines.

Purchases that are most likely to be charged to a capital outlay account include: building improvements, site improvements, architect services, construction management, capitalized equipment, and vehicles.

Dues, Fees, and Other

Includes expenditures for dues/fees and other miscellaneous expenditures not otherwise classified as salaries, benefits, purchased services, supplies and materials, capital outlay, and non-capital outlay.

Tuition

Represents the district's payments to outside agencies for special education tuition. Outside agencies can include public schools as well as private day and/or residential facilities.

Other Uses - Transfers

From time to time, the District will need to transfer funds from one fund to another. A transfer will typically take place when one fund does not have sufficient combined revenue and fund balance to meet its current year expenditures. A transfer may be temporary, in the form of a loan from one fund to another, or permanent.

Contingency

A contingency is defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the reduction of a liability or the loss or impairment of an asset or the incurrence of a liability.

In consultation with the Finance Committee, the contingency budget has been slowly phased-out over the past four years. For 2019-20, no contingency budget has been allocated. Should an unbudgeted expense be incurred, it will be absorbed into the current budget and/or be addressed with the Board of Education through a possible use of fund balance (e.g. Allstate settlement).

Non-Capitalized Outlay

Expenditures for items that would otherwise be classified as capital assets except that they cost less than the capitalization threshold.

Post-Retirement Benefits

Expenditures related to terminated or retiring employees including compensation for unused sick or vacation days and post-employment insurance benefits.

FY 2019-20

5-Year Financial Forecast

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Financial Forecast Model

During the fall of 2017, the Business Services team partnered with Forecast5 Analytics to implement a financial forecast tool, 5Cast. This tool 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. As part of Forecast5’s commitment to projection integrity, their product 5Cast references several data sources to develop a projection, including:

- Audited, historical budget performance and fund balances from the Annual Financial Report;
- Current year budget as stated on the ISBE Budget Form
- Current and future year tax extension as stated on the Cook County Levy Report
- General ledger data including budgeted and actual account activity
- Calculated revenue and salary/benefit expenditures based on District-defined values entered into 5Cast’s calculators
- Revenue and expenditures projections based on District-defined values

In an effort to develop a working 5Cast projection model for review by the Board, we utilized a set of assumptions. These assumptions are similar to those which have been historically utilized by the District, with some modifications due to actual budget performance, and trend analysis. The assumptions utilized are outlined below.

Revenue Assumptions

The following assumptions were utilized for the 5-year financial forecast presented, which are consistent with the assumption implemented since the 2017-18 fiscal year.

| Assumption | 2018-19 Model |
|--------------------------------------|--|
| Property Tax Revenue | 52% of “Current Year” Levy 48% of “Prior Year” Levy 97.5% Collection Rate CPI of 2.1% for LY2017 CPI of 2.0% for LY2018+ |
| Make-Whole Payments | Actual Calculation for FY2018 Anticipated Trend for FY2019+ |
| Interest Income | Remain Flat |
| Student Fees | Estimated Collections |
| General State Aid | ISBE-Defined Base Funding Minimum for FY 2017-18 |
| State and Federal Categorical Grants | Outstanding Payments and Estimated New Payments to be Received |
| Debt Service | Debt Book Values |

5-Year Financial Forecast



Expenditure Assumptions

The following assumptions were utilized for the 5-year financial forecast presented, which are consistent with the assumption implemented since the 2017-18 fiscal year.

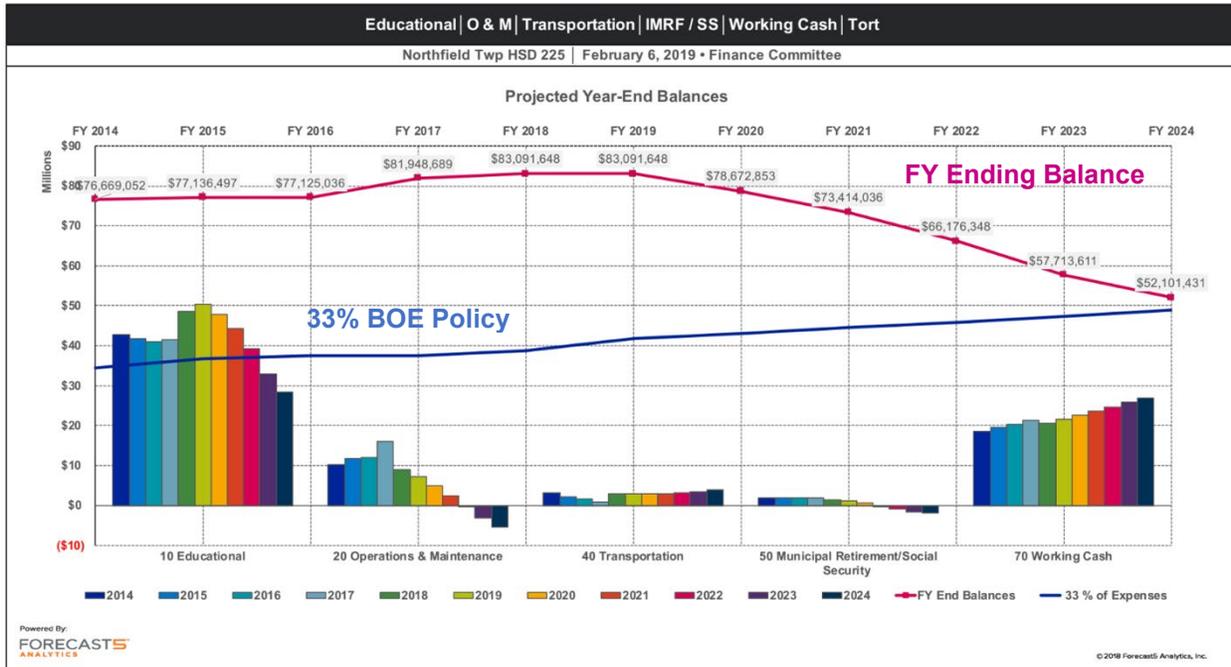
| Assumption | 2018-19 Model |
|---|---|
| Staffing Projections | Maintain Current Ratios |
| Salaries and FICA / Medicare (Increase w/ Lane and Step) | 3.5% for Teachers for FY2018+ 2.0% for Administration for FY2018+ 3.75% for Non-Licensed for FY2018+ 2.0% for Extra Duty for FY2018+ |
| Employer IMRF | 10% |
| Health Benefits | 7% for Medical / Dental for FY2018+ 3% for Life / LTD for FY2018+ |
| Retirement Contributions | \$100,000 |
| Non-Personnel Expenditures | Based on Contractual Agreements, New Initiatives, and CPI 0.7% for FY2018+ 2.1% for FY2019+ 1.2% for FY2020+ |
| Capital Projects | \$1,000,000 |
| Life Safety Projects | Based on Schedule |

5-Year Financial Forecast

5-Year Financial Forecast

This 5-Year financial forecast was prepared for review by the Finance Committee and the Board of Education in February 2019.

It should be noted that the 2019-20 budget has not been incorporated in the forecast presented below. The District's 5-year financial forecast will be updated after the audit has been finalized for the fiscal year ended June 30, 2019, and any closing entries have been recorded for the prior fiscal year.



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FY 2019-20

Operating Fund

FY 2019-20

Debt Service Fund

FY 2019-20

Capital Projects Fund

FY 2019-20

Agency Fund

Draft - District Goals and Initiatives 2019-2020

| Goal Area | Desired Outcomes |
|---|--|
| 4 A's: Academics, Athletics, Arts, and Activities | <p>Develop means to improve student performance in academics, activities, athletics and the arts, including alignment of resources and opportunities.</p> <p>Continue to study the benefits of physical changes to the buildings to improve learning and expand opportunities to participate in co-curricular opportunities.</p> <p>Responsibly implement an analytical tool to ensure that our broad array of services match the needs of our students. Evaluate data patterns to identify areas to celebrate as well as to focus.</p> <p>Review the impact of transitions on learning and develop means to make the transitions a positive experience for students, parents, and educators. Consolidate transition processes to help ensure they are fair, transparent, and smooth.</p> <ul style="list-style-type: none"> ● Work with our area K-8 districts to capture opportunities to improve the transition process and reinforce learning continuity. ● Examine opportunities to improve the transition to post-secondary experiences. In particular, study the expansion of dual-credit opportunities for students. <p>Conclude the homework study and provide a report and recommendations on improved homework principles and practices.</p> <p>Implement the use of digital tools to find efficiencies in the course registration process.</p> |
| Communication | <p>Broaden the existing communication plan to more frequently and proactively broadcast accurate positive messages about the district and quickly respond to negative and inaccurate information.</p> <p>Evaluate and strengthen the internal communications for all board-level initiatives and issues brought to the board. Prepare the board for critical issues in the district. Improve the viability of the district website as a key source of content for the district. Improve the user experience by addressing operational and content challenges. Address the needs for programs to have current, accurate and sufficient information to meet the needs of students, parents, and the community.</p> <p>Provide communications training to the board and examine means to address inaccurate or misleading public comments.</p> <p>Proactively communicate about major issues in the community that merit dialogue. Coordinate with local partners, as much as possible, to expand the communications reach of the district.</p> |

| | |
|-----------------------------------|---|
| Wellness | <p>Develop a proactively, comprehensive approach to addressing student and staff wellness.</p> <p>Provide assistance to students to address stress and anxiety as well as effective executive functioning.</p> <p>Continually assess the district for opportunities to improve the safety and address threats such as bullying, trauma and controlled substances.</p> <p>Consider ways that data can be used to make meaningful steps to address student wellness.</p> |
| Security | <p>Establish a long-term vision for safety and security in an effective learning environment. Develop, implement and continually re-evaluate a comprehensive safety and security plan for the district. Specifically, focus, and report on:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Anonymous reporting system <input type="checkbox"/> Reinforce Culture of reporting “See something/Say something” <input type="checkbox"/> Cybersecurity <input type="checkbox"/> Bullying |
| Governance and Policy Development | <p>Review and revise policies and practices to bring them up to date with statute and school needs. Employ methods of communication to ensure effective and smooth implementation. Specific policies include:</p> <ul style="list-style-type: none"> ● Student-Athlete Concussions ● Safety and Security ● Final Evaluations ● Graduation Requirements ● Homework ● Student Smoking and Tobacco ● Illegal Substances and Paraphernalia ● Harassment - Students ● Dual-credit opportunities |

District Initiatives for 2018-2019

1. Wellness and Meaningful Work

- a. Homework - follow-up to 2016 baseline survey administered to students and teachers on homework perceptions

Timeline:

Administration of homework survey to students and teachers during November

Report of comparative analysis of survey results - February / March

Expected outcome: comparative analysis between student and teacher perceptions on homework surveys conducted in fall 2016 and 2018 for continued targeting of professional development.

- b. Final evaluations - continue discussions regarding types of evaluations offered, final evaluation administration, and weighting of final evaluations as component of the final grade

Timeline:

Discussion of possible changes within departments - September thru January

Implementation of proposed changes to final evaluation process - as feasible, depending on the proposed change.

Expected outcome: implementation of potential changes to final evaluations identified by teachers to bring greater consistency and improve the overall final evaluation experience for students.

- c. School calendars for 2019-2020 and 2020-2021

Timeline:

Survey of school community regarding important aspects of school calendar - mid to late September

Present analysis and findings of survey to Board of Education - late October

Adoption of school calendar for 2019-2020 - by late October

Adoption of school calendar for 2020-2021 - by May 2019

Expected outcome: adoption of school calendars for 2019-2020 and 2020-2021

- d. School start time - continue to explore a later start time for GBN

Timeline:

Financial analysis of current transportation contract and impact on D225 and feeder districts for seeking a new transportation agreement - by November

Expected outcome: decision on the start time for GBN for the 2019-2020 school year

- e. Learning spaces - extend learning spaces pilot to additional classrooms in each school and seek survey results to gauge the impact on the student learning experience.

Timeline:

Pre-survey of students and teachers in identified pilot classrooms - prior to move to transformed classroom.

Transformation of pilot classrooms - November thru January

Post-survey of students and teachers in transformed pilot classrooms - following ample time in transformed classroom environment.

Analysis of pre and post survey results - May

Expected outcome: survey analysis to measure the effect of the learning spaces environments on student and teachers perceptions within the new learning environments as compared to original classroom environments and the potential impact on student learning.

- 2. Life Safety Projects for 2019 - this is the final phase of a three-year effort to complete state-approved life safety projects.

Timeline:

Proposed life safety projects for summer 2019 presented to the Facilities Committee for review - September.

Presentation of life safety projects for summer 2019 to the full Board of Education - late October / early November

Bid specifications advertised to contractors - late January.

Approval of bids - early to mid-March.

Expected outcome: projects completed by September 2019. Remaining funds from life safety bonds fully utilized prior to expiration date.

3. Safety and Security facility enhancements - further facility enhancements identified for completion by September 2020.

Timeline:

Prioritized facility enhancements for district facilities presented to the Facilities Committee for review - September

Facility enhancements targeted for completion in summer 2019 brought to full Board for consideration - late October / early November

Bid specifications for enhancement projects advertised to contractors - late January

Approval of bids - early to mid-March

Expected outcome - completion of facility enhancements to improve safety and security in district facilities.

4. Performance Opportunities in the Arts - conduct a thorough overview of performance opportunities that exist for students in all grade levels in all areas of the arts.

Timeline:

Convene committee of performing arts teachers, instructional supervisors and building administrators - early September.

Collection of data regarding student opportunities and participation as well as review previous district studies - October / November

Report to the Board regarding findings and recommendations - December

Expected outcomes: a comprehensive report that will identify needs and concerns for student performance opportunities in the arts as well as offer recommendations for Board consideration and possible action.

5. Budget Reduction Plan for 2019 thru 2022 - formulate a three year plan of action to reduce district expenditures.

Timeline:

Convene committee of district and building administrators to review the district financial projection and identify possible expenditure reductions - October thru December

Present recommendations to the Finance Committee for review and revision - January

Present a budget reduction plan to the full Board for 2019-2022 - February.

Expected outcome: a detailed action plan to be implemented beginning with the 2019-2020 fiscal year that will result in expenditure reductions over the next three years.

6. Superintendent Selection Process - conduct a process to select the new superintendent for District 225

Timeline:

Select a search firm to conduct a coordinated selection process - August

Advertise the position and conduct agreed upon process - September thru November

Selection of new superintendent - December

Transition plan - TBD

Expected outcome: a new superintendent for District 225 will be selected and will be in place no later than July 1, 2019.