

Golf School District 67

Board of Education Meeting October 20, 2016 - 6:30 P.M. Golf School District 67 Board Room

AGENDA

- | | | |
|------|--|---------|
| 1. | Call to Order | 6:30 pm |
| 2. | Roll Call | |
| 3. | Commendations | 6:35 pm |
| 4. | Consent Agenda | 6:40 pm |
| 4.1 | <u>Minutes</u> <ul style="list-style-type: none">• Regular Meeting – September 22, 2016• Closed Session Meeting - September 22, 2016 | |
| 4.2 | <u>Financial Reports</u> <ul style="list-style-type: none">• September Financials | |
| 5. | PTA Report | 6:45 pm |
| 6. | Administrators' Reports | 6:50 pm |
| 7. | Public Comment (please limit to three minutes per individual) | 7:00 pm |
| 8. | Items for Discussion | 7:05 pm |
| 8.1 | Eureka Math Presentation by Dr. Steven Shadel | |
| 9. | Items for Action | 7:30 pm |
| 9.1 | Adoption of Resolution Estimating Aggregate Levy for the Year 2016 | |
| 9.2 | Approve Hold/Release of Closed Session Minutes | |
| 10. | Finance Report | 7:40 pm |
| 11. | Board Committee Reports | 7:45 pm |
| 11.1 | Finance and Facilities | |
| 11.2 | Niles Township District for Special Education | |
| 11.3 | Classrooms First | |
| 11.4 | Policy | |
| 11.5 | Technology | |
| 12. | Items for Information | 7:55 pm |
| 12.1 | Freedom of Information Act (FOIA) Requests | |
| 12.2 | Student Enrollment | |
| 13. | Board Member Announcements/Open Forum | 8:00 pm |
| 14. | Closed Session | 8:05 pm |
| 14.1 | The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body. [5 ILCS 120/2(c)(1)] | |
| 14.2 | 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. [5 ILCS 120/2(c)(2)] | |
| 15. | Open Session | 8:15 pm |
| 16. | Item for Action: | 8:20 pm |
| 16.1 | Approval of additional 1% salary increase for non-certified, non-contractual staff | |
| 17. | Adjourn | 8:25 pm |

Golf School District 67

Board of Education Regular Meeting October 20, 2016

1. CALL TO ORDER

2. ROLL CALL

3. COMMENDATIONS

The Board of Education would like to thank Ms. Brenda Glenn and the Morton Grove Public Library for their strong commitment to promote reading. Golf Middle School students now have an additional 150 books to enjoy because of the generous donation by the Morton Grove Public Library. These books will greatly enhance the school library's collection.

4. CONSENT AGENDA

4.1 Minutes

- Regular Meeting – September 22, 2016
- Closed Session Meeting - September 22, 2016

4.2 Financial Reports

- September Financials

POSSIBLE MOTION

I move that the Board of Education of Golf School District 67 approve the Consent Agenda for October 20, 2016.

ROLL CALL VOTE

Golf School District 67

Board of Education Regular Meeting

October 20, 2016

4. CONSENT AGENDA

4.1 Minutes

- Regular Meeting – September 22, 2016
- Closed Session Meeting - September 22, 2016

4.2 September Financials

Payroll expense –9/9/2016	\$273,790.10	
Payroll expense – 9/23/2016	\$277,348.77	
TOTAL SEPTEMBER PAYROLL EXPENSE		\$551,138.87
TOTAL SEPTEMBER ACCOUNTS PAYABLE		\$306,765.35
GRAND TOTAL SEPTEMBER PAYABLES		\$857,904.22

5. PTA REPORT

6. ADMINISTRATORS' REPORT

7. PUBLIC COMMENT

Please state your name and limit your comments to 3 minutes.

8. ITEMS FOR DISCUSSION

8.1 Eureka Math Presentation by Dr. Steven Shadel

Teachers are doing an incredible job with the implementation of Eureka Math throughout the District. All teachers meet regularly with Dr. Steven Shadel (K -12 Mathematics Director) to plan lessons, discuss instructional methods and design differentiation lessons. Teachers throughout the district will receive additional professional development during the November 8th Institute Day. Eureka Math trainers will provide a full day workshop on solving word problems and using diagrams. Professional development for teachers will continue regularly throughout the school year during team meetings, early releases and institute days. Dr. Shadel will provide an overview of the work he is doing with our teachers.

Golf School District 67

Board of Education Regular Meeting

October 20, 2016

9. ITEMS FOR ACTION

9.1 Adoption of Resolution Estimating Aggregate Levy for the Year 2016

Adopting a levy on an annual basis is one of the major functions of the Board of Education. Revenues from local property taxes generate approximately 86% of all revenues for this school district, which is done through the levy process. The Truth in Taxation Law requires that all taxing districts determine and approve the estimated amounts of taxes necessary to be levied for the year not less than twenty (20) days prior to the adoption.

POSSIBLE MOTION:

I move that the Board of Education of Golf School District 67 adopt the Resolution Estimating Aggregate Levy for the Year 2016 as presented.

ROLL CALL



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Date: October 11, 2016
To: Dr. Beth Flores and Board of Education
From: Christine A. Hoffman
Subject: Estimate Levy 2016

Background:

Adopting a levy on an annual basis is one of the major functions of the Board of Education. Revenues from local property taxes generate approximately 86% of all revenues for this school district, which is done through the levy process. The Truth in Taxation Act, which first became law in 1981, stipulates the requirements of the Board in adopting the levy. That is, a levy estimate must be approved not less than 20 days prior to adoption. The taxing district must give notice and hold a public hearing if the levy estimate is greater than a 5% increase over the prior year's tax extension. The notice must be published in the local newspaper between 7 and 14 days prior to the scheduled public hearing date. The tax levy for 2016 will then be presented to the School Board with a recommendation of adoption at the regular meeting on November 10, 2016. Finally, the levy needs to be filed with the County Clerk's Office on or before the last Tuesday in December.

Situation:

The 2016 Tax Levy will primarily support the 2017-18 Budget. The Property Tax Extension Limitation Act, which is based on the Consumer Price Index (CPI) or 5%, whichever is less, will limit the actual levy extension. For 2016, the limitation is .7% (exclusive of new property adjustment), based on the December 2015 CPI. The CPI would therefore be used in the calculation of the maximum tax extension. Also used in this calculation are the projected 2016 Equalized Assessed Valuation (EAV) and the amount of the new construction projected in 2016. Per the Village of Morton Grove there is no new construction to be included in our 2016 tax levy.

The recommendation to set the 2016 Levy at an amount that will ensure the District captures all tax revenues generated from new property is based on the fact that we are facing a low CPI of .7% and the Board and Administration have communicated a continued desire to focus on technology through the implementation of the District's technology plan, which contains sustainability of technology equipment and professional technology services. This also includes a facility plan for a safe learning environment for our students.

Recommendation:

In summary, I recommend that the Board adopt the Resolution Estimating Aggregate Levy for the Year 2016 in the amount of \$8,263,100.

Explanation of Levy Terms

Levy	The formal request by a school district for a certain amount of revenue to be generated by the property tax. This formal request must be sent to the County Clerk prior to the last Tuesday in December. The Levy determines the total amount to be raised by property taxes.
Extension	The process in which the County Clerk determines the tax rate needed to raise the revenue (Levy) certified by each taxing district in the County. The actual dollar amount billed to property taxpayers in a district.
Equalized Value	The assessed value multiplied by the state equalization factor (the multiplier), is determined by the Department of Revenue; this gives property value from which the tax rate is calculated after deducting exemptions. When completing the Levy in 2016 this variable is unknown and therefore requires a projected amount.
New Growth	New improvements or additions to existing improvements on any parcel or real property that increases the assessed value of that real property during the Levy year. It does not include maintenance and repairs. When completing the Levy in 2016 this variable is unknown and therefore requires a projected amount.

Levy Calendar

Date	Explanation
June 13, 2016	District receives from the county the tentative 2015 tax extension. This document contains data that will prove useful in preparing the 2016 tax levy.
August 8, 2016	The Business Office will begin compiling data to prepare the 2016 tax levy.
September 6, 2016	A discussion will be held with Administration to establish an estimated amount of the proposed 2016 levy.
October 20, 2016	The estimated 2016 tax levy will be distributed to all Board of Education members and administrators for their review.
October 27, 2016 - November 3, 2016	The District may publish Notice of Public Hearing in a newspaper with general circulation within the school district of not more than fourteen but not less than seven days prior to the public hearing. This is only necessary if the 2016 levy exceeds the prior year's extension by 5.0%.
November 10, 2016	A Regular Board of Education meeting to hold public hearing on proposed 2016 tax levy and adoption of the 2016 tax levy. This is only necessary if the 2016 levy exceeds the prior year's extension by 5.0%.
December 27, 2016	This is the last day to file the tax levy with the Cook County Clerk's Office, the last Tuesday of the month.

Explanation of Levy Worksheets

Column 1	Identifies the Funds of Golf School District 67.
Column 2	This is the tax levy, or the amount of money that Golf School District 67 is requesting. The levy can be ballooned to account for new property growth which at this time is an unknown factor and must be projected.
Column 3	The county will add an extra 3% to the levy (5% to the Debt Service Fund) to account for "lost and cost" which are uncollected taxes. Because of other regulations, the extra 3% is often eliminated and not a factor. Lost and cost is a factor in funds that have no rate ceiling which are Tort, IMRF, FICA Transportation and Bond and Interest.
Column 4	This is the total levy after the county's calculation of lost and cost
Column 5	This column is the legal rate limit for each fund. Funds that have no limit are indicated by 0.00.
Column 6	This is the Maximum Allowable Levy after the county applies your prior year EAV and new property additions.
Column 7	This is the Preliminary Tax Rate for each fund using the new 2016 EAV which at this point is a projected number. Under the Prior Year EAV Levy process, as the EAV goes down, the tax rate will go up.
Column 8	This is my projection as to how much our levy will be reduced under the Property Tax Extension Limitation Legislation. This year, the consumer price index that Cook County is using is .7%. Therefore, District 67 will receive only .7% new property tax money, plus additional tax money generated by new property that falls outside of the cap. The increase in tax revenue due to the limitation of .7% and new property is reflected in the final total rate called the limiting rate. This is a projection that I do on another spreadsheet. Again, it is a projection and the final extension may differ.
Column 9	This is the amount of property tax money that I project after the funds are reduced because of the tax cap.
Column 11	Represents the increase in new revenue over last year's property tax extension.
Column 13	Represents the projected final tax rate for each fund.

Levy Year 2016												
2016 EAV												
2016 new growth												
Limiting Rate												
CPI												
1	2	3	4	5	6	7	8	9	10	11	12	13
					Max					\$	%	
			Total	Tax Ceiling	Allowable	Prelim	Reduced	Projected	Prior Year	Increase	Increase	Final
Funds:	Levy	Loss	Levy	Rate	Levy	Tax Rate	Levy	Extension	Extension	Revenue	Revenue	Tax Rate
	Amount	%										
Educational	6,609,000	0.03	6,807,270	3.5000	6,807,270	2.5323	464,279	6,342,991	6,299,254	43,737	0.69%	2.3596
Operations & Maintenance	1,006,000	0.03	1,036,180	0.5500	1,036,180	0.3855	70,671	985,509	958,777	6,732	0.70%	0.3592
Transportation	285,000	0.03	293,550	0.0000	293,550	0.1092	20,021	273,529	270,608	2,921	1.08%	0.1018
Working Cash	1,100	0.03	1,133	0.0500	1,133	0.0004	77	1,056	1,024	32	0.00%	0.0004
Illinois Municipal Retirement	158,000	0.03	162,740	0.0000	162,740	0.0605	11,099	151,641	150,792	849	0.56%	0.0564
Social Security	139,000	0.03	143,170	0.0000	143,170	0.0533	9,765	133,405	132,103	1,302	0.99%	0.0496
Special Education	65,000	0.03	66,950	0.4000	66,950	0.0249	4,566	62,384	61,955	429	0.69%	0.0232
Tort Immunity	0	0.03	0	0.0000	0	0.0000	0	0	0	0	0.00%	0.0000
Fire Prevention & Safety	0	0.03	0	0.1000	0	0.0000	0	0	0	0	0.00%	0.0000
Technology Leasing	0	0.03	0	0.1000	0	0.0000	0	0	0	0	0.00%	0.0000
Total Capped Funds	8,263,100	n/a	8,510,993	n/a	8,510,993	3.1661	580,478	7,930,515	7,874,513	56,002	0.7%	2.9502
Building bonds	722,800	0.05	758,940	n/a	758,940	0.2823	51,762	707,178	689,010	18,168	2.64%	0.2631
Limited bonds	554,200	0.05	581,910	n/a	581,910	0.2165	39,688	542,222	528,404	13,818	2.62%	0.2017
Total of all funds	9,540,100	n/a	9,851,843	n/a	9,851,843	3.665	632,240	9,179,914	9,091,927	87,987	0.97%	3.415

**RESOLUTION REGARDING THE ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2016**

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

WHEREAS, the Law requires that public notice be given and a public hearing be held on the district's intent to adopt an aggregate tax levy in an amount which is more than 105% of the amount extended or estimated to be extended upon the final aggregate levy extensions, plus any amount abated, exclusive of election costs, for the preceding year;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education for Golf School District 67, Cook County, Illinois, as follows:

Section 1. The aggregate amount of taxes estimated to be levied for the year 2016 is \$8,263,100, exclusive of levies for bond and interest and including estimated levies for specific purposes as follows:

Educational	\$6,609,000
Operations & Maintenance	\$1,006,000
Transportation	\$285,000
Working Cash	\$1,100
Illinois Municipal Retirement	\$158,000
Social Security	\$139,000
Special Education	\$65,000
Tort Immunity	\$0
Fire Prevention & Safety	\$0
Technology Leasing	\$0

Section 2. The amount of taxes estimated to be levied or to have already been levied for bond and interest purposes for the year 2016 is \$1,277,000

Section 3. If required, the administration shall cause an appropriate public notice to be published and a public hearing to be scheduled on the levy, such hearing to be held on November 10th, 2016.

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

BOARD OF EDUCATION
GOLF SCHOOL DISTRICT NO. 67,
COOK COUNTY, ILLINOIS

By: _____
President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
COUNTY OF COOK) SS
)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Golf School District No. 67, Cook County, Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

**RESOLUTION REGARDING THE ESTIMATED
AMOUNTS NECESSARY TO BE LEVIED FOR THE YEAR 2016**

as adopted by the Board at its meeting held on the 20th day of October, 2016.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 20th day of October, 2016.

Secretary, Board of Education

Golf School District 67

Board of Education Regular Meeting

October 20, 2016

9. ITEMS FOR ACTION

9.2 Approve Hold/Release of Closed Session Minutes

Twice a year, the Board of Education must review the Closed Session Minutes and determine if they should be held or released. The Closed Session Minutes from February 25, 2016 through July 28, 2016, were reviewed by the district attorney and the recommendation is to hold and not disclose the minutes below:

- February 25, 2016
- March 24, 2016
- April 21, 2016
- May 19, 2016
- June 23, 2016
- June 28, 2016
- July 28, 2016

POSSIBLE MOTION:

I move that the Board of Education of Golf School District 67 hold and not disclose, closed session minutes for February 25, 2016, March 24, 2016, April 21, 2016, May 19, 2016, June 23, 2016, June 28, 2016, and July 28, 2016.

ROLL CALL

10. FINANCE REPORT

Christine Hoffman will present the finance report.



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Morton Grove, Illinois
60053-1353

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Date: October 8, 2016
To: Dr. Beth Flores and Board of Education
From: Christine A. Hoffman
Subject: Preliminary Statement of Position

Attached is the standard Statement of Position for the month ended September 30, 2016. This Position Statement has been compiled using preliminary data that is subject to adjustments by the Treasurer's Office and year-end fund balance adjustments that may occur during the fiscal year end auditing process.

Overview:

In reviewing our Operating Fund revenues it appears that we collected slightly less in revenues than last year's receipts at this time. Preliminary Operating Fund's revenue report appears to indicate that we have collected approximately 40% of revenues, relative to our budget. Preliminary Operating Fund expenditures through September are at 16.5% versus 15.1% of budget at this point last year.

Cash Position Statement:

The attached Cash Position Statement has three sections for each fund: revenues, expenditures, and fund balance including building bond revenues and related expenditures. September 2016 is expected to end with the following positions:

	All Funds	Operating Funds
Revenues to Date	\$4,617,528	\$4,008,757
Expenditures to Date	\$1,602,657	\$1,602,657
Fund Balances	\$10,198,234	\$8,635,327

The Revenues and Expenditures sections of the attached Cash Position Statement each show the current fiscal year 2017 budget, the actual 2017 fiscal year to date numbers through September and the percentage of the budget received or spent so far. Also, for comparison, the fourth column in each section shows the percentage of the prior budget received or spent at this point during the previous fiscal year to date.

The fund balance section shows the beginning balances that are matched to the current unaudited figures from the Township Treasurer's Reports for ending balances for fiscal year 2016. Next is the calculated current balance to date, the balances that were current at this time last year, and a calculated difference or change in position. Our overall fund balance as of the end of September including the remaining bond proceeds in the Capital Projects Fund is \$10,198,234. Also note that in the Operating Funds, we have collected 40% of anticipated revenues, while expenditures were only 16.5% of expended relative to the budget.

Golf School District 67
Preliminary Statement of Cash Position
As of September 30, 2016

	REVENUES					EXPENDITURES					FUND BALANCE			
FUND	Final FY 17 BUDGET	FY17 TO DATE	FY17 % of BGT. RECEIVED	PRIOR YR % of BGT. RECEIVED		Final FY 17 BUDGET	FY17 TO DATE	FY17 % of BGT. EXPENDED	PRIOR YR % of BGT. EXPENDED		BEGIN. BAL. FY17 July 1, 2016	FY17 TO DATE	PRIOR YR TO DATE	FY 17 vs. PRIOR YR TO DATE
EDUCATIONAL	7,954,933	3,268,073	41.1%	43.8%		7,815,105	1,124,844	14.4%	13.3%		2,987,507	5,130,735	4,469,156	661,579
O. & M.	1,007,500	488,545	48.5%	49.3%		1,021,765	383,221	37.5%	28.1%		1,369,675	1,474,998	1,556,019	-81,021
TRANSPORTATION	619,000	133,847	21.6%	36.1%		587,800	38,986	6.6%	13.3%		356,628	451,489	399,399	52,090
I.M.R.F.	326,900	112,022	34.3%	39.8%		280,958	55,606	19.8%	19.0%		75,853	132,270	90,107	42,163
WORKING CASH	25,900	6,270	24.2%	27.1%		0	0	0.0%	#DIV/0!		1,439,564	1,445,835	1,416,310	29,525
OPERATING FUNDS	9,934,233	4,008,757	40.4%	43.9%		9,705,628	1,602,657	16.5%	15.1%		6,229,227	8,635,327	7,930,991	704,336
LIFE/ SAFETY	0	0	0.0%	0.0%		0	0	0.0%	0.0%		0	0	0	0
TORT	0	0	0.0%	0.0%		0	0	0.0%	0.0%		0	0	0	0
DEBT SERVICE	1,221,000	608,351	49.8%	50.0%		1,154,500	0	0.0%	0.0%		849,222	1,457,573	1,334,801	122,772
CAPITAL PROJECTS	0	420	0.0%	0.0%		100,000	0	0.0%	0.0%		104,914	105,334	172,554	-67,220
NON-OPERATING FUNDS	1,221,000	608,771	49.9%	50.1%		1,254,500	0	0.0%	0.0%		954,136	1,562,907	1,507,355	55,552
TOTAL	11,155,233	4,617,528	41.4%	44.6%		10,960,128	1,602,657	14.6%	13.2%		7,183,363	10,198,234	9,438,346	759,888

Golf School District 67

Board of Education Regular Meeting

October 20, 2016

11. BOARD COMMITTEE REPORTS

- 11.1 Finance and Facilities
- 11.2 Niles Township District for Special Education
- 11.3 Classrooms First
- 11.4 Policy
- 11.5 Technology

12. ITEMS FOR INFORMATION

12.1 Freedom of Information Act (FOIA) Requests

One FOIA request was received by the District this month and was responded to within the mandated five business days.

12.2 Student Enrollment

Golf Middle School	290 students
Hynes Elementary School	373 students

Total Enrollment

663 students

GOLF MIDDLE SCHOOL[illegible]

GOLF SCHOOL DISTRICT 67
ENROLLMENT: 2016-2017 SCHOOL YEAR
HYNES ELEMENTARY SCHOOL

[illegible][illegible][illegible]

Golf School District 67

Board of Education Regular Meeting

October 20, 2016

13. BOARD MEMBER ANNOUNCEMENTS/OPEN FORUM

Please state your name and limit your comments to 3 minutes.

14. CLOSED SESSION

POSSIBLE MOTION

I move that the Board of Education of Golf School District 67 move into closed session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body and 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.

ROLL CALL VOTE

15. OPEN SESSION

POSSIBLE MOTION

I move that the Board of Education of Golf School District 67 return to open session.

ROLL CALL VOTE

16. ITEM FOR ACTION

POSSIBLE MOTION

I move that the Board of Education of Golf School District 67 approve an additional 1% increase in compensation for those non-certified employees, not employed under an employment contract, who were approved for a compensation increase at the June 23, 2016 Board meeting. This additional 1% increase in compensation excludes those employees who have received a market adjustment or began a new position for the 2016-2017 school year.

ROLL CALL VOTE

17. ADJOURNMENT

POSSIBLE MOTION

I move that the Board of Education of Golf School District 67 adjourn the meeting.

VOICE VOTE

NEXT BOARD OF EDUCATION MEETING: November 10, 2016