BOARD OF EDUCATION
NORTHBROOK SCHOOL DISTRICT 27
COOK COUNTY, ILLINOIS

Regular Meeting of 11/07/24	The Regular Meeting of November 07, 2024 of the Board of Education, School District 27 was called to order at 6:30 p.m., in the Wood Oaks Commons, 1250 Sanders Road, in said district.

President Copeland called the Regular Board meeting to order at 6:30 p.m.

Roll Call On call of the roll, the following members were present:

Present: Mrs. Melissa Copeland, President
Mr. Matthew Basinger, Vice President
Mr. Opi Akuffo (arrived at 7:09 p.m.)
Mrs. Martha Carlos
Dr. Gali Oren-Amit
Mr. Daniel Terrien (arrived at 7:16 p.m.)
Mr. Jack Waddle

Staff: Dr. John Deiter, Superintendent
Dr. Kimberly Rio, Assistant Superintendent
Dr. Katharine Olson, Assistant Superintendent
Dr. Rob McElligott, Director of Human Resources

Absent: None

Community Comments for Items Listed on the Agenda - No public comment was given.
Communications

1. Board Reports - None Scheduled

2. Staff Reports

- Report on the Independent Audit for 2023-24

Dr. Kimberly Rio, the Assistant Superintendent of Finance and Operations invited Susan Jones from Miller Cooper & Company, Ltd. to share the findings of the 2023-24 audit report; it is an unmodified report which is the highest achievable rating. She reviewed the District's current financial status and the increase in budget over prior year. The government funds were reviewed, the overall funds decreased approximately $1.9 million. She mentioned the funds transferred from the general fund to operations and maintenance and to transportation for increased costs. Pages 21-70 had no significant changes. Ms. Jones thanked the Business Office staff members for their assistance; they were very accommodating with compiling the records and data requested which made the audit a pleasant process. All Districts are advised of the increased risk of cyber security. For 15 consecutive years, the District has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and

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the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International.

- Presentation of Tentative Tax Levy for 2024

Dr. Kimberly Rio, the Assistant Superintendent of Finance and Operations shared the information for the upcoming tax levy. This is the first of four meetings regarding the tax levy process. The timeline for the tax levy was reviewed.

- November 21, 2024 the recommendation to approve the 2024 tentative tax levy will be presented to the Board of Education for approval.
- December 5, 2024 a public hearing will be held in order to present and discuss the 2024 tentative tax levy.
- December 19, 2024 the recommendation to approve the 2024 final tax levy will be presented to the Board for approval.

The total levy is a 4.5 percent increase over prior year aggregate extension. The key financial indicators were reviewed: The current financial status of the District, the local tax base, the State of Illinois contributions and the rate of inflation.

The Village of Northbrook is currently reviewing development plans for the Lady of the Brook property to build 53 units. The other site is 175 Pointe Drive which is already in development to build 35 townhomes. Once occupancy occurs, we will act to capture those additional property tax dollars. The annual levy request process is part of a conservative approach to financial planning that allows the District to maintain excellence while seeking to use taxpayer dollars responsibly.

The consumer price index (CPI) was discussed and the tax extension to CPI comparison from 2001 to 2023. Local, state and federal revenue sources were reviewed; Districts invest those dollars to grow those funds. The financial projection out to 2029 was presented and the District's need to maintain a fund balance reserve of $13 million was reiterated. In order to levy an additional amount above the CPI to capture growth in equalized assessed valuation (EAV); we are recommending to levy 3.4 percent above the CPI. This ensures that we capture new property growth in order to allocate additional funding toward maintaining programs and services and funding future capital improvement needs for the school buildings with a total levy of 4.50 percent. The annual levy request process is part of a conservative approach to financial planning that allows the District to maintain excellence while seeking to use taxpayer dollars responsibly.

<u>Consent Agenda</u>

Mrs. Copeland called for a Review of the Consent Agenda items.

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Upon review Mrs. Carlos moved and Dr. Oren-Amit seconded the motion that the Board of Education approve the items on the consent agenda with a roll call vote as listed below.

On roll call vote, the members voted as follows:

AYE: Matthew Basinger, Martha Carlos, Melissa Copeland, Dr. Gali Oren-Amit, and Jack Waddle

NAY: None

ABSENT: Opi Akuffo (arrived at 7:09 p.m.), Daniel Terrien (arrived at 7:16 p.m.)

No. 20226 Acceptance of the Annual Comprehensive Financial Report (ACFR) for 2023-24

No. 20227 Approval for P.A. 97-0357 for Shared or Outsourced Services

3. Personnel Transactions - Employment/Dismissal/Evaluation/Resignation/Leave of Absence/Compensation -

No. 20228 Acceptance of Resignation, District Office, Technology

No. 20229 Acceptance of Resignation, Hickory Point, Instructional Assistant

4. Financial Reports - None Scheduled

Unfinished Business

No. 20230 Approval of the 2025-2026 Proposed Calendar

Mr. Waddle moved and Mr. Basinger seconded the motion that the Board of Education approve the 2025-2026 Proposed Calendar with a roll call vote as listed below.

On roll call vote, the members voted as follows:

AYE: Matthew Basinger, Martha Carlos, Melissa Copeland, Dr. Gali Oren-Amit, and Jack Waddle.

NAY: None

ABSENT: Opi Akuffo (arrived at 7:09 p.m.), Daniel Terrien (arrived at 7:16 p.m.)

New Business - None Scheduled

Good and Welfare - The sunny weather was great today! Everyone is looking forward to fall festivities.

Community Comments - No public comment was given.

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Superintendent Comments / Update -

Dr. Deiter commented that the recent professional development (PD) day was changed from a Friday to Tuesday before the Election day in order to see if this would benefit staff members and families.
A big thank you to Dr. Olson for orchestrating all of the logistics and staff on PD day; it was a very successful and smooth day.

The District requested that our architects, Chapman and Cutler revisit Shabonee school's Health Life Safety report in order to identify any additional work that may need to be completed there and they found additional updates, specifically in electronics and mechanicals which will be an additional cost of $4.5 million of needs within the next five years. It was decided that the additional Shabonee work should be included on the HLS bond issuance, so it is anticipated to have that on a recommendation for Board approval at the December 19th Board meeting. That will be after all of the public forums regarding the upcoming referendum so it will be very transparent. The property tax impact would be if passed on a $600k home would increase from $130 to approximately $171 if the referendum is passed; this will all be part of the discussions that we will have with the community.

NB27 will be pioneers for the HLS department at the Illinois State Board of Education on how to move through the HLS application process as this new option was only passed by the ISBE this past summer. Our architectural firm, Chapman and Cutler will be working with our District and the ISBE to accomplish this. NB27 is only one of eight schools in Illinois without a previously established DSEB. as such it is a new process to go forward with the funding based on the new legislation. Dr. Deiter indicated that as many school building improvements as possible should be captured and included in the HLS bond issuance. A public hearing and public notice will be required and it is limited to the HLS upgrades only; this is separate from the referendum work.

The community engagement dates will be shared in an upcoming newsletter.
On November 20th, 6:30pm with the Northbrook Police Department will give a presentation on internet safety. This will be recorded and posted onto the District website.

In addition a Community Committee meeting will be held on Dec 2, in the Wood Oaks Stage Room 101.

- Dec. 3, 6:30 p.m., Public Forum #1 will be held at Hickory Point school.
- Dec.7, 10:00 a.m., Public Forum #2 will be scheduled in the morning in order for the community to attend during the day.
- Dec. 9, 6:30 p.m. a virtual community Public Forum #3 will be held.

In total that will be three community engagement meetings held within one week. Board members are invited to attend, however there will be a limitation of two members per event due to open meeting act requirements, so a schedule will need to be created.

At the October 24th Board meeting, we accepted the intent to retire letters from three of our prestigious administrators. Dr. Kimberly Rio, the Assistant Superintendent of Finance and Operations; Dr. John Panozzo,

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the Principal of Shabonee school; and Dr. Robert McElligott, the Director of Human Resources. All three of them plan to retire a few years from now. Thank you to the administrators for all of their years of service and we are very pleased to continue to work with them over the next four years before their retirement.

The Illinois Association of School Boards recognizes the commitment of Board Members each year on November 15th. Thank you for all of your efforts on behalf of the students, staff and community in Northbrook 27!

Closed Session - None Scheduled

No. 20231 Motion to Adjourn the Board of Education Meeting

Adjournment: There being no further business to come before the Board at this time Mr. Waddle moved and Mr. Basinger seconded the motion that the meeting be adjourned.

The motion was unanimously approved, and President Copeland called the meeting adjourned at 7:18 p.m.

CERTIFIED TO BE CORRECT:

_____ _____

PRESIDENT SECRETARY

MINUTES APPROVED ON 11/21/24

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Pres. Secy.