

**MINUTES OF THE BUDGET HEARING MEETING  
OF THE BOARD OF EDUCATION**

**FIELD SCHOOL LEARNING CENTER  
3131 Techny, Northbrook, Illinois 60063  
7:00PM, September 24, 2009**

**CALL TO ORDER**

The Open Session of the Budget Hearing Meeting of the Board of Education was called to order by President David Handler 7:02 PM.

**ROLL CALL**

Board Members

Present: David Handler  
Jeffrey Silver arrived at 7:03 PM  
Mary Crowe-Richards  
Bob Spector  
Shel Leshner arrived at 7:04 PM  
Bonnie Schoenberg  
Mike Berkowitz

District Administration

Present: Dr. Alexandra Nicholson, Superintendent of Schools  
Cheryl Roberts, Director of Business Services

A quorum of the Board was confirmed by President Handler.

**PRESENTATION OF BUDGET**

Cheryl Roberts summarized the 2010 fiscal year Budget. She highlighted that salaries and benefits are the most significant part of the expenditures. In addition, she highlighted how revenues and expenditures compared from this year to the actual in 2009. Cheryl stated that there is going to be an 8.5% increase in revenue. Most of the increase will come from federal money the District will receive in 2010. Despite a decrease in the CPI, there is a slight increase in property tax. The Governor approved changing the March tax distribution formula from 50% of the prior year's levy to 55%. State revenue will be flat. With the exception of General State Aid, the District can expect to continue to see a delay in the payout of State categorical aid. Expenditures will have a 7.4% increase due to a couple of issues. First, both food service revenues and expenditures were tracked through the same revenue account. Cheryl stated that she separated the two. Food service receipts will go in the revenue account, and food service payments will go in an expenditure account. This will cause expenditures to increase about \$300,000. Second, the District has a one time payment to NSSED for its share of North Shore Academy. Cheryl stated that the District also had an increase in NSSED costs due to additional special needs students. NSSED no longer leases classroom space at Winkelman; therefore, the credit on the NSSED billing for use of this classroom space has ended. Everything else is natural increases in salaries and natural increases in the budget due to inflation.

Member Leshner questioned if the additional money in the expenditure account is a one time thing and the expense is a one time thing. Cheryl confirmed that it is a one time payment to NSSED.

Member Leshner questioned if the State's delay will become a problem. Cheryl stated that the State has caught up and paid monies owed from 2009. Cheryl stated she is not sure if the timeframe will continue to improve.

Member Leshner questioned if the food service problem was just an accounting issue. Cheryl stated she believes her predecessor used that method to track a profit or loss more easily. With the revenue and expenditures split, one can distinguish food service receipts from food service expenses.

Member Leshner questioned the line item of supplies/materials. Cheryl stated that most of that is because of the food service.

Cheryl stated that item E of the explanation of differences is missing on the tentative vs. final budget analysis sheet. Item E had to do with the differences in capital outlay between the tentative and final budgets. In the tentative budget the Board of Education approved approximately \$85,000 of capital expenditures. After the tentative budget was approved, the Board approved an additional \$11,000 related to technology. Cheryl stated that Ed Blankenheim, Director of Buildings and Grounds, Superintendent Nicholson and she reviewed the capital outlay budget to confirm that Ed Blankenheim had a budget sufficient to complete projects that needed to be done such as the fence to be installed along Landwehr and fire proof drapes for the stage in the auditorium. In addition, the communication's director needed her computer replaced and a band instrument needed to be purchased. These items raised the capital outlay budget an additional \$23,010.

Member Leshner commented on the positive change in the layout of the Budget.

Member Silver questioned that the Board has never seen the debit service line before. There are a couple of columns that the Board is used to seeing like the working cash and the bond & interest funds. Cheryl stated that working cash is still the same, but the bond & interest fund is now the debt service fund. This is a recent change to the Illinois Program Accounting Manual adopted by the State.

Member Silver asked if the interest from the debit service fund can be transferred into other accounts. Cheryl summarized the procedures for transferring of interest to funds.

Member Spector questioned the tort. Cheryl stated that it is basically our liability insurance.

There were no questions from the audience.

The motion to adjourn the budget hearing was made by Member Crowe-Richards. Member Leshner seconded the motion. The motion passed 7:0.

The 2009-2010 Budget Hearing was adjourned at 7:20PM.

There were no questions from the audience.

The motion to adjourn was made by Member Crowe-Richards, Member Leshner seconded the motion. The motion passed 7:0.

The 2009-2010 Budget Hearing was adjourned at 7:20 PM.

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Board President

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Board Secretary

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Date

## **MINUTES OF THE REGULAR MEETING OF THE BOARD OF EDUCATION**

**FIELD SCHOOL LEARNING CENTER  
3131 Techny, Northbrook, Illinois 60063  
7:00PM, September 24, 2009**

### **CALL TO ORDER**

The Open Session of the Budget Hearing Meeting of the Board of Education was called to order by President David Handler 7:22 PM.

### **ROLL CALL**

Board Members

Present: David Handler  
Jeffrey Silver arrived at 7:03PM  
Mary Crowe-Richards  
Bob Spector  
Shel Leshner arrived at 7:04PM  
Bonnie Schoenberg  
Mike Berkowitz

District Administration

Present: Dr. Alexandra Nicholson, Superintendent of Schools  
Cheryl Roberts, Director of Business Services

A quorum of the Board was confirmed by President Handler.

### **ADDITIONS OR CHANGES TO THE AGENDA**

Superintendent Nicholson added item number IX. a i 2, "Tax Levy", item number IX f, "Cook County H1N1", and item number IX g, "Resignation of an Instructional Assistant".

### **RECOGNITION OF AUDIENCES**

None.

## **READING OF COMMUNICATION TO THE BOARD OF EDUCATION**

None.

## **STRATEGIC PLAN PRESENTATION**

Superintendent Nicholson presented the following seven steps of strategic planning:

Step 1: SWOT Analysis

Step 2: Values/Belief Statements

Step 3: Strategic Parameters

Step 4: Mission/Vision Statement

Step 5: Strategic Success Factors

Step 6: Goals

Step 7: Objectives and Action Plans

## **CONSENT AGENDA**

Member Schoenberg made a motion to approve items a through j of the Consent Agenda. Member Leshner seconded the motion. The motion passed 7:0.

## **ACTION ITEMS**

None.

## **INFORMATION AND DISCUSSION ITEMS**

### *Administrative Reports*

Cheryl Roberts reported on Public Act 96-434 that requires all school districts in the State of Illinois to create an itemized salary compensation report including all employees holding administrative certificates who are assigned to administrative positions. This report needs to be presented to the Board of Education and posted on our District Web Site by October 1, 2009. Public Act 96-434 also requires school districts to post their collective bargaining agreement on the district web site. District 31 has complied with this law.

Cheryl Roberts reported on the tax levy versus tax extension, highlighting the approved tax levy and how those taxes will be extended. Because the tax levy is an estimate Cheryl put together an analysis of the levy that was approved in November 2008 with the changes that had to be made because the incorrect amount was entered for bond and interest and, then explained how it goes from the levy stage to the actual extension of taxes to be collected and distributed to the District.

President Handler requested an explanation of when our bonds are paid off and what our options will be. Cheryl Roberts explained that this will be the last year that we levy for the debt service fund. The Districts final bond and interest payment is due December 2010. The levy always happens a year prior to when payment is due. Potentially in 2010, 17.5 cents or approximately \$1.5 million dollars can fall off our tax rate. District 31 can maintain the 17.5 cents by going out for a referendum to either borrow money again for improvements toward the district or to add it to the education fund rate.

Member Spector questioned if a referendum would be asking to keep the tax rate the same as it is currently. Cheryl Roberts confirmed that is the case.

Superintendent Nicholson stated that Cheryl Roberts is working on a five-year budget projection to illustrate what maintaining the tax rate verses what having it drop off would do to the District's financial status.

Member Schoenberg questioned the timeframe for making a decision on the District's financial options. Superintendent Nicholson stated that if going out for a referendum is the option chosen, the Board needs to vote to do so no later than the November Board of Education meeting.

Member Spector asked if Cheryl Roberts can create sample tax calculations on homes with in different categories of appraised value. Cheryl Roberts stated that she will create such samples.

Cheryl Roberts explained that administrators and Board of Education members can share factual information but they can not ask community members to vote yes or no for a referendum when acting in their official roles as District employees and/or Board members.

Member Spector asked if the finance discussion can be added to the October Board of Education meeting agenda so parents will know this discussion will take place. Superintendent Nicholson stated that we can put that on the agenda.

Superintendent Nicholson reported for Principal Kalant on the following ACT (Academic, Community, and Teacher) information:

- The State has contacted Principal Kalant to notify her that Winkelman is a pilot site for the 4<sup>th</sup> grade ISAT test. The test for the pilot site needs to be completed October 5<sup>th</sup> through the 9<sup>th</sup>.
- The problem solving teams are continuing and doing a great job with taking a look at the needs of the individual students and identifying interventions and putting them into place.
- During the summer, Winkelman had literacy station workshops wherein teachers learned how to develop literacy stations. Now, the Winkelman teachers have created a teachers' study group to learn more about literacy stations. This, once again, is a voluntary study that the teachers have come together to implement.

Superintendent Nicholson reported for Principal Murphy on the following ACT information:

- MAP and CBM testing is completed. The CBM (Curriculum Based Measurement) test was new to the 7<sup>th</sup> and 8<sup>th</sup> grade this year. The teachers have begun taking that data and determining the types of interventions needed based on that data.
- Principal Murphy has received positive feedback from parents regarding Edline.

- The Education Foundation has donated \$4,000 to Field school to allow Principal Murphy and teachers to attend an out-of-state middle school conference on.

Superintendent Nicholson reported for Director of Student Services, Joanne Panopoulos on the following information:

- The timely meaningful consultation meetings with the non-public schools that are required once a year have been completed.
- Principal Murphy, Director Panopoulos and teachers are attending an RtI interventions conference in Salt Lake City. They will be bringing back information to share with other faculty members.

Nancy Wasielewski reported on the following:

- She is working on the Quick reference flip book of our safety material.
- She is working on the annual report and communication survey.
- She is working with the PTC and Education Foundation on upcoming events.
- The Pioneer Press will be featuring two Winkelman teachers that taught in Africa during the summer.
- The Pioneer Press will be at Field tomorrow to feature multiple events.

#### *Board Reports*

Member Silver will be attending an IASB meeting on October 30, 2009.

Member Crowe-Richards reported that NSSED's strategic planning is moving along nicely. There is a new financial committee for NSSED and things are looking positive.

Member Spector reported on Ed-Red. He highlighting the training session he attended with Superintendent Nicholson that explained the bills that have been reviewed by Ed-Red and the process that occurs when a bill is introduced.

Member Schoenberg reported on the Education Foundation. They are preparing for the 5k walk/run event on October 4, 2009.

Cheryl Roberts summarized the first read of the Capitalization Policy that we need to put in place because of a governmental accounting standard board issue. The District needs to establish a dollar value at which equipment purchases will be capitalized. These purchases have to have a useful life of two or more and be identified as equipment.

Member Leshner questioned the amount of the computers going down is the amounts adjustable. Cheryl confirmed that it can be changed.

#### *District Enrollment*

Superintendent Nicholson summarized the district enrollment report.

Superintendent Nicholson summarized the added consent agenda item number IX f, HINI. The Cook County Department of Public Health wants to set up school-based H1N1 vaccination clinics. To do so, the Board needs to agree by taking a formal vote and by signing a Memorandum of Agreement. Parents then need to sign for approval for their children to receive the vaccination.

Member Silver requested additional information on the District's liability if the Board agrees to become a vaccination site. Cheryl Roberts will contact the district's insurance company, and Superintendent Nicholson will report back to the Board of Education.

Superintendent Nicholson summarized the added consent agenda item number IX g, resignation of Gladys Mendoza, Instructional Assistant for Kindergarten.

Member Spector asked if the Illinois School Report Card will be posted on the District Web site. Superintendent Nicholson confirmed that it is being placed on our District web site. Superintendent Nicholson will review the Report Card data during the October Board meeting.

#### **RECOGNITION OF AUDIENCES**

None.

#### **ADJOURN MEETING**

Member Crowe-Richards made a motion to adjourn the meeting. Member Silver seconded the motion. The motion was passed 7:0. The Board adjourned at 8:40 PM.

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Board President

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Board Secretary

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Date