
MINUTES OF A MEETING OF THE BOARD OF EDUCATION, NAPERVILLE
COMMUNITY UNIT SCHOOL DISTRICT 203, DUPAGE AND WILL COUNTIES, ILLINOIS,
HELD AT District Administration Building, 203 West Hillside Road, Naperville, IL 60540
November 13, 2023 AT 7:00 P.M., CLOSED SESSION 6:00 p.m.

Call to order

President Kristine Gericke called the meeting to order at 6:00 pm.

Board members present: Kristin Fitzgerald, Kristine Gericke, Joe Kozminski, Charles Cush, Donna Wandke, Amanda McMillen, and Melissa Kelley Black.

Administrators present were:

Dan Bridges, Superintendent,

Bob Ross, Chief Human Resources Officer

Michael Frances, Chief Financial Officer/CSBO

Closed Session

Donna Wandke moved, seconded by Amanda McMillen to go into Closed Session at 6:00 pm for consideration of:

1. Pursuant to 5 ILCS 120/2(c)(21) Discussion of minutes lawfully closed under the Open Meetings Act, whether for purposes of school board approval of the minutes or semi-annual review of the minutes as mandated by the Act. 10/16/2023, 11/01/2023.
2. Pursuant to 5 ILCS 120/2(c)(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees or legal counsel, including hearing testimony on a complaint lodged against an employee or legal counsel to determine its validity.
3. Pursuant to 5 ILCS 120/2 (c)(11) Litigation, when an action against, affecting or on behalf of the school board has been filed and is pending before a court or administrative tribunal or when the school board finds 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.
4. Pursuant to 5 ILCS 120/2 (c)(2) Collective negotiating matters between the school board and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

Those voting yes: Cush, Fitzgerald, Gericke, Kozminski, McMillen, Wandke, and Kelley Black.

Those voting no: None. The motion carried.

The Board of Education entered closed session at 6:01 pm.

Meeting Opening

Joe Kozminski made a motion, Donna Wandke seconded by to return to Open Session at 7:06 pm. A roll call vote was taken. Those voting yes: McMillen, Gericke, Fitzgerald, Kelley Black, Wandke, Cush, and Kozminski, Those voting no: None. The motion carried

Welcome and Mission

Kristine Gericke welcomed all and read Naperville Community Unit School District 203's Mission Statement.

Roll Call

Board members present: Kristine Gericke, Kristin Fitzgerald, Charles Cush, Melissa Kelley Black, Joe Kozminski, Amanda McMillen and Donna Wandke.

Student Ambassadors present: Trenton Polk, Olivia Walters

Administrators present: Dan Bridges, Superintendent, Roger Brunelle, Chief Information Officer, Allison Boutet, Assistant Superintendent for Administrative Services, Michael Frances, Chief Financial Officer/CSBO, Chuck Freundt, Assistant Superintendent for Elementary Education, Chala Holland, Assistant Superintendent for Administrative Services, Lisa Xagas, Assistant Superintendent for Student Services, Alex Mayster, Executive Director for Communications, Patrick Nolten, Assistant Superintendent for Assessment and Accountability, Bob Ross, Chief Human Resources Officer, and Jayne Willard, Assistant Superintendent for Curriculum and Instruction.

Pledge of Allegiance:

Led by Ranch View Elementary School

Superintendent welcomed Ranch View Principal Erin Casey

Good News

Naperville Central Social Studies Educator Seth Brady has been selected as one of five educators from across the country to be presented with Horace Mann Awards for Teaching Excellence, one of public education's top honors. Awardees are selected based on their exceptional skill in the classroom, attention to equity and diversity, engagement of families and communities, commitment to ongoing professional development, and advocacy for the profession. Congratulations to Seth and thanks for all he does for our students.

Madison Junior High's Glow in the Dark Kickball event on October 20 helped to build camaraderie, team building, ownership, and belongingness among the band, chorus, and orchestra members. More than 140 students were divided into 10 teams on 5 different playing fields, each with light-up bases and internally lit soccer balls. Thanks to the Madison, teachers and parents who helped make this event a reality.

Naperville Central junior Creighton "CJ" Getting has received the National Speech & Debate Association Speaking and Service Award for the 2022-2023 school year. Students earn this award when they reach the maximum number of service points in the National Speech & Debate Association Honor Society in a given school year. Congratulations to CJ!

Schools across the district held ceremonies to honor our veterans on November 9 and 10. We are proud to see these students and staff members step up to honor our heroes. Thank you to our veterans who attended and for your service to our nation.

November 15 is School Board Members Day in Illinois, at tonight's meeting a moment was taken to thank each the board members for the essential role they play in providing the best educational opportunities for every student in Naperville 203. Their efforts are greatly appreciated by the Superintendent, the district leadership team, and the entire school community. To show support on Wednesday, please join the Illinois Association of School Boards social media campaign by using the hashtag #ThankABoardMember in your posts. The Board was thanked again for all they do.

Public Comments

President Gericke gave the parameters for public comment.

Tom Duffy of Lisle thanked staff, administration and teachers in 203. His community, Arbor Trails is surrounded by Green Trails. They are unique in that they feed into Naperville Central, while surrounding neighborhoods feed to Naperville North. The kids in his subdivision deal with two splits

(junior high and high school). Kids become more insular. He and ten other families have explored this and provided a letter to ask to think about this for the future to feed into Naperville North.

President Gericke gave a thank you on behalf of the Board of Education. As a reminder, because the questions raised in public comment address district operational matters, the Board has designated the Superintendent as the spokesperson for the district to respond to public comment and apprise the Board accordingly.

Monthly Reports

- Treasury Report- The Board received the September Treasurer’s Statement
- Investments- The Board received the September Investment Report
- Insurance-The Board received the September Insurance Report
- Budget-The Board Received the September Budget Report

Board Questions/Comments:

None.

Action by Consent:

1. **Bills and Claims** from WARRANT NO. 1055763 THRU WARRANT NO.9000000054 TOTALING \$24,965,102.33 FOR THE PERIOD OF October 17, 2023 to November 13, 2023.
2. **Adoption of Personnel Report**

	Effective Date	Location	Position
RESIGNATION-CERTIFIED			
Kristen Kainrath	12/31/2023	Meadow Glens	Gifted Teacher
APPOINTMENT-CERTIFIED FULL-TIME			
Kimberly Nethercot	11/14/2023	Beebe	Kindergarten Teacher
Marissa Roberts	1/8/2024	Prairie	School Social Worker
APPOINTMENT-CERTIFIED PART-TIME			
Kristy Grau	11/15/2023	Steeple Run & Beebe	PE Teacher
Adrian Hernandez	1/8/2024	NCHS	Agriculture Teacher
REVISED CONTRACT-CERTIFIED FULL-TIME			
Leslie Dina	8/14/2023	Meadow Glens	Gifted Teacher
LEAVE OF ABSENCE-CERTIFIED			
Rachel Barrett	12/5/23 - 5/23/24	Beebe	Kindergarten
RETIREMENT-NON-UNION CLASSIFIED			
Julia Richardson	2/9/2024	Transportation	Asst. Director of Transportation
Paul Benetazzo	1/12/2024	District	Maintenance Manager
RETIREMENT-CLASSIFIED			

Elsie McConnell	12/31/2023	KJHS	Special Education Assistant
Diane Liesen	12/31/2023	Elmwood	Instructional Assistant
Michael Stepelton	12/29/2023	PSAC	Custodian
Michele Paladino	2/3/2024	Mill Street	Instructional Assistant
Linda Grifo	5/3/2024	Transportation	Bus Driver
Crystal Lynn	5/24/2024	Transportation	Bus Driver
RESIGNATION-NON-UNION CLASSIFIED			
Mary Gil	10/27/2023	Ann Reid	Parent Educator
RESIGNATION-CLASSIFIED			
Charles Freeman	9/27/2023	WJHS	Special Education Assistant
Gabriela Leon	10/9/2023	KJHS	Special Education Assistant
Kimberly Pena	10/23/2023	Mill Street	Special Education Assistant
Sabrina Jensik	10/30/2023	Maplebrook	Special Education Assistant
Alban Rama	10/13/2023	JJHS	Custodian Night Supervisor
Wendy Heminover	11/3/2023	Meadow Glens	Special Education Assistant
Marni Drury-Egan	11/3/2023	KJHS	Special Education Assistant
Cheryl Sagen	11/3/2023	JJHS	Special Education Assistant
Joshua Bates	11/7/2023	NNHS	Special Education Assistant
Kristy Grau	11/14/2023	NNHS	College & Career Coordinator
Chamundi Balaraman	1/21/2024	LJHS	Health Tech
TERMINATION-CLASSIFIED			
Tamara Geary	11/14/2023	NCHS	Special Education Assistant
EMPLOYMENT-CLASSIFIED FULL-TIME			
Valeria Viilicana	10/17/2023	Beebe	Instructional Assistant
Karina Apel	10/23/2023	NNHS	Special Education Assistant
Marni Drury-Egan	10/23/2023	KJHS	Special Education Assistant
Lacey Hawkins	10/30/2023	Beebe	Special Education Assistant
Kassandra Salcedo	10/31/2023	Maplebrook	Special Education Assistant
Lara-Michele Poust	11/2/2023	NCHS	Special Education Assistant
Amari Gordon	11/13/2023	NNHS	Literacy Center Assistant

Parker Gaglia	11/13/2023	NNHS	Learning Commons Assistant
Sahar Mostafa	11/13/2023	MJHS	Special Education Assistant
Amanda Kudryz	11/13/2023	Connections	Special Education Assistant
Zareen Assia	11/13/2023	MJHS	Special Education Assistant
LEAVE OF ABSENCE-CLASSIFIED			
Juan Ramos	7/14/23-7/13/24	Prairie	Custodian
Danielle Nolin	1/18/24-5/1/24	NNHS	Campus Supervisor
Melissa Bebel	1/8/24 - 3/22/24	NNHS	Special Education Assistant

Charles Cush made a motion to approve Warrant #1055763 thru Warrant #9000000054 totaling \$24,965,102.33 for the period of October 17, 2023 to November 13, 2023 and 7.02 of the Consent Agenda with the exception of, seconded by Amanda McMillen. Those voting yes: Fitzgerald, Wandke, Kelley Black, Kozminski, McMillen, Gericke, and Cush. No: None. The motion carried.

3. Board Meeting Minutes 10/16/2023

Charles Cush made a motion to approve the October 16, 2023 Open Minutes as presented, seconded by Joe Kozminski. Those voting yes: Kelly Black, Gericke, Cush, McMillen, Kozminski, and Fitzgerald. No: None. Abstained: Wandke. The motion carried.

4. Closed Meeting Minutes 10/16/2023, 11/01/2023

Board Questions/Comments:

Noticed previous closed door minutes are becoming very brief. Preferred amount of information in previous minutes which is important for accountability and transparency.

Charles Cush made a motion to approve the October 16, 2023 Closed Minutes as presented, seconded by Amanda McMillen. Those voting yes: Cush, Fitzgerald, Kozminski, McMillen, and Gericke. No: Kelley Black. Abstain: Wandke. The motion carried.

Charles Cush made a motion to approve the November 1, 2023 Closed Minutes as presented, seconded by Amanda McMillen. Those voting yes: Fitzgerald, Kozminski, Gericke, Cush, McMillen, and Wandke. No: Kelly Black.

5. Music Instrument Bid

Board Questions/Comments:

Whom are the instruments purchased for? I thought students purchased their own.

We have both and we buy for several reasons. When we have a student who plays the tuba, we do not expect that student to take the instrument back and forth, so there is a tuba at home and at school. Some students play more than one instrument, so a student can rent from us and we have practice instruments in our inventory. This helps educators and students.

Does this come out of a budget? Is it typical for other districts to buy instruments? Some of the instruments are expensive.

Yes, there is a budget. We have specialty instruments, which can be different from elementary to high school students and from a beginning musician to an advanced musician.

When we allocate, can we get those budgets what departments spend and how much their budgets are?

The Board approved the budget back in May with line items identifying expenditures. Based on the cost of a product or purchase of, there is follow up by the Board. The total value of the purchase of the instruments goes through the bidding process, which is mandated by Illinois School Code.

I am asking for a global of how much we are spending and investing in each area.

At the time of the budget, we may not know the specific level of detail. All purchases made by 203 are within the requirements of the Illinois School Board of Education and the Illinois School Code.

Can you explain the process that all administrative departments go through in terms of making sure they are within the budget guidelines? The Board's check is a second look at an administrative process.

The budget is 5000 line items and the number of accounts each department has varies. They are required to stay within the overall budget on an annual basis. Purchases are monitored throughout the year and reports are available. The Board gets a high-level detail, which is a comprehensive view of the budget.

As I understand it, the process followed is done well in advance and monitored on the operational side. We are looking at the governance side. We do not need to know down to the penny how the budget is spent.

The budget report gives a specific month to date. I trust the team to know what they need for the curricula. Our job is to make sure the budget is on track and we are being responsible with taxpayer's dollars.

Superintendent Bridges reiterated our budgeting and financial practices are within the guidelines and regulations as outlined by the Illinois School Code and the Illinois School Board of Education and Board of Education Policy 4.10.

Can you remind of us of the procedure for when things come to bid?

Mike Frances explained the procedure and amounts for bid.

Compliments to the team for the big tabulation sheet which is helpful. Shows the multiple vendors and shows the due diligence that was done.

Charles Cush made a motion to approve the Musical Instrument Bid, seconded by Amanda McMillen. Those voting yes: McMillen, Gericke, Fitzgerald, Wandke, Cush, Kozminski. Abstain: Kelley Black. The motion carried.

6. Mutual Aid Agreement

Board Questions/Comments:

I have concerns about taking away the decision-making away from professionals who are trained in crisis management and giving it to some who are not.

Another board member read it differently.

I read it wrong, thank you for telling me. How will it work if we have two agencies responding?

Dan, can you provide some background?

Mr. Freundt stated the Director of Safety and Security was involved in working with the regional office. Agreement adds another level of support should we ever need it. This formalizes the informal. We can share procedures/protocols and ask for assistance when necessary. This agreement does not supersede our relationships with the first responders and agencies we work with.

Superintendent Bridges stated that we respect and value the relationship with our local relationships. We want to prepare for significant events and be able to come together for the mutual benefit and support of our students.

Did we talk to the people in our community and get their impression of what they think of this? Mr. Freundt stated they are aware of this noted that the district meets with our local first responder and agencies on an annual basis.

There were questions about liability, which were addressed.

Thank you for all you have done.

Thank Lou for his leadership.

Charles Cush made a motion to approve the Mutual Aid Agreement, seconded by Kristin Fitzgerald. Those voting yes: Kozminski, McMillen, Wandke, Gericke, Fitzgerald, Kozminski. Abstain: Kelley Black. The motion carried.

Communications

Written Communications

Freedom of Information Requests:

Tess Freedom of Information Act Request-Enrollment Information

Syron Freedom of Information Act Request-Business Office Information

Student Ambassador Reports:

Trenton Polk/NNHS:

- **Athletics & Activities**
 - Beginning of Winter Sports at NNHS
- **Athletic Victories:**
 - Boys Soccer 3rd in State
 - Girls Swim & Dive 3rd in State
 - Girls Cross Country 5th in State
 - Girls Tennis 3rd Place in State
- **Theater Department:**
 - Fall Play: 30/60
 - Children's Play: Charlotte's Web (December 1st)
- **General:**
 - **October**
 - Juniors took PSAT
 - Blood Drive
 - Boosters Trivia Night
 - 149 Naperville North Seniors became State Scholars
 - **College Culture (Silver Status):** 59% of students experienced at least one AP course during their high school career
 - **College Credit (Gold Status):** 49% of students earned college credit by achieving an AP exam score of 3 or higher
 - **College Optimization (Platinum Status):** 16% of students took at least five AP exams in their high school career including one in 9th or 10th grade
- **Initiatives:**
 - attended the first meeting of the Counseling Advisory Council
 - learned about how our student services team is planning different initiatives to help our students
 - career learning opportunities and emphasis on career exploration early on
- **Programs:**
 - Veterans Day assembly: performances by our band, choir. Messages from Huskie alumni in the military.
 - Winter Assembly next week

Trenton noted this is his last meeting and that it has been a pleasure serving as a Student Ambassador.

Olivia Walters/NCHS:

- Fall sports had a great season this year at Naperville Central High School with big accomplishments by our Boy soccer, football, girls' volleyball, girls swim, and girls cross country teams. On November 4, girls cross country went to state and senior Liv Phillips had an amazing race, finishing second at state. Our girls swim team also had members qualify for state, which was this weekend, so congratulations to them for all their hard work.
- Naperville 203 held their Health Sciences Career Conference on November 7 at the NIU Naperville Campus. Students attending had the opportunity to select different speakers that they would like to listen to and gain more knowledge on different careers in the medical field. Students also had the ability to check out many different colleges and receive insights from college representatives. I attended the conference last year and this year and I can definitely vouch that it is an amazing experience that opens many different doors into different career opportunities in the medical field, as well as advice from medical professionals on how they achieved their success and what they would do differently.
- This year, Naperville Central implemented a new opportunity to help incoming freshmen feel welcomed and involved in their high school community through Red Crew. Red Crew is guided by upperclassmen at NCHS who attend freshman homerooms and assist them in fun activities. Our freshmen have found Red Crew to be very fun and engaging with our upperclassmen also greatly enjoying it as well and even complaining that they will have to go back to their regular homerooms second semester and not stay with the freshman.
- For the Senior Class Council, after a successful homecoming, we have been planning for our 2024 winter dance and are very excited to continue to work on this project.
- Naperville Central's fall play, 12 Angry Jurors, occurred on November 2-4 with a very entertaining plot that engaged the audience of all ages.
- On November 9, NCHS hosted their annual Veteran's Day assembly that included guest speakers of all branches of the military and Dr. Sudip Bose who graduated from Naperville Central and treated Husan Husain. Dr. Sudip Bose gave an empowering speech that was very engaging and moving.
- Underclassman at Naperville Central have been choosing classes for the upcoming school year, something that I will definitely miss as there are so many incredible classes and opportunities at NCHS.
- Many students and teachers are also looking forward to Thanksgiving break coming up. I know that I cannot wait until I get to see my family and get to eat some great food.
- Thank you for listening to my November report and as always, go Redhawks!

Superintendent/Staff/School Report

Superintendent Bridges

Audit Report

Each year the District engages an independent accounting firm to perform an audit of the District's financial records. Mike Frances introduced Matt, a partner with Lauterbach & Amen of Naperville who performed this year's audit. Matt gave a high level report of the District's finances. They reviewed all processes and reviewed requested documents. The District was given an unmodified opinion of the audit report, which is the highest opinion that is provided by the firm. This means the District has an internal control framework in place, the numbers are materially correct, and the report complies with government accounting standards.

The fund balance of the district is healthy.

Management letter is provided.

Board Questions/Comments:

Can you remind us of the amount of the Steeple Run construction surplus?

Mr. Frances commented about \$5.5 million was spend in FY23 and a large expenditure paid in the summer. The auditors moved it to FY24 because some of the work occurred in July. We are almost paid out for Steeple Run and will end up under budget (about \$2.5 million).

In terms of benefits, can you remind us of the cost saving measures we implemented post budget, which caused that?

Mr. Frances gave a reminder that the District adopts the budget earlier than any other district in the state. Some decisions are made by the Board after the budget is adopted. One is the recommendations for health insurance savings was budgeted a little too conservatively and some of the cost saving measures were not anticipated. Some of the actual results were better this year than last two years.

Thanks for the efforts to keep it tight and clear. It is great to end the year under budget.

Thanks to the audit firm for the detail and informational pieces. It is amazing to end up with a surplus, a half percent under on the expenditure side. The audit is a testament to all the hard work.

Mike makes it easy to understand and the help he and the Business Offices provide makes it easy and is very appreciated by the Board.

Thanks to the auditing firm and for the support.

Five Year Financial Forecast

Superintendent Bridges indicated that it is time to update the Board and the community on the Five Year Financial Forecast. Superintendent Bridges introduced Chief Financial Officer/CSBO Michael Frances to provide the update.

- Making data driven decisions is crucial for all organizations.
- One of the things we look at each year to help drive recommendations and decisions throughout the year is a five-year financial forecast.
- We use the forecast for a variety of reasons from budget and tax levy planning to running what if scenarios throughout the year. Tonight is the first look at the updated projection since the fiscal year began.
- Many elements make up the forecast.
- It begins with the current year budget as the main driver and baseline moving forward.
- We also include five years of actual results for historical perspective and to help see trends
- Current and projected CPI, EAV and new construction drive the largest portion of the district's revenue, while salary and benefits, as well as staffing levels drive the majority of our projected costs.
- We also incorporate any known or projected changes to State, Federal or other known funding
- Starting with the assumptions built into the forecast for revenue, the main driver is the consumer price index, which drives annual changes in property taxes.
- The final value for calendar year 2023 will be known in mid January, at which time these projections will again be updated, and that figure will be the main driver of the 2024 tax levy a year from now for taxes paid and distributed in the summer of 2025.

- The other driver of property taxes under the tax cap is the amount of new construction added to the assessed valuation of the district annually. For every \$1 million of new property, the district receives approximately \$50 thousand of additional tax revenue.
- The remaining projected values have been increased from previous projections where recently we were using 30 million of new growth annually.
- Some other revenue assumptions of note...
- You will see in the results later in the presentation the deferral of our early property taxes.
- With the many fed changes to interest rates over the past 18 months, we have begun seeing and will continue to see an increase in the amount of income we receive on the district's investments.
- Another piece of good news is our recent estimate for corporate personal property taxes. This line item has been adjusted to match the most recent estimates from the Illinois Department of Revenue.
- On the state funding side, we typically receive only about \$12,000 additional dollars to our evidence based funding each year. Most other state and federal funding are projected flat throughout the projections, less any known one-time items in the current budget.
- On the expenditure side, staff salaries are the largest area of cost, now and moving forward. We are projecting the costs of any current contracts as well as other contracts being based on CPI increases and step increases as they have been in the past.
- As a typical starting point, there are currently no changes to the number of staff built into the results.
- Health insurance is our next largest cost, which is projected at 5% annually.
- Most other expenses are 2% annually, except for known contracts.
- The estimated annual Technology improvements presented in September, as well as the annual Building and Grounds capital plans are also included.
- We have also kept the annual abatement of the district's debt in the projections. Overall, the district has very little debt and is getting close to being debt free.
- On the revenue side, again the largest drivers are CPI and new construction. If actual values differ from the projections, they each have varying effects to the results.
- For every 1% difference of a CPI assumption, revenue would change plus or minus \$2.9 million.
- For every 1 million dollar difference in new construction from the assumptions, revenue fluctuates almost \$50,000.
- If there were future reductions to the district's Evidence Based Funding from the State of Illinois, we would lose \$125,000 for every 1% proration. Thankfully, we have not seen any prorations of general state funding for many years.
- These three items make up over 90% of the district's revenue
- On the expense, side salaries and benefits make up over 77% of all costs.
- Every 1% change in salary drives an additional \$2.1 million in expenses. For health insurance, every 1% change, costs increase by \$380,000.
- The current year has a budgeted deficit. However, that deficit is projected to reduce substantially over the next two years before potentially before projecting to more quickly outpace revenue starting in FY27. While the current fund balance is sufficient to absorb some deficits, we will need to watch this closely and adjust future expenses accordingly.
- As always, all results are dependent on the current set of assumptions and will be updated throughout the year as the future continues to becomes clearer.

Board Questions/Comments:

Thank you for the detailed look. I am not concerned about 24, 25, 26, and 27. Even though there is a deficit projected in 28 and 29 there are things that can be done to adjust, I do not see we would get to that point.

Mr. Frances agreed, as that is why we do a five-year forecast to look ahead and start making plans accordingly and adjustments as needed.

Superintendent Bridges noted that Mr. Frances, in his time here is becoming more familiar with the district and is more certain of the trends and there is confidence in getting closer even though there are things that can still change.

Mr. Frances pointed out that a large deficit was budgeted this year, which he does not believe will materialize because investment income is going to help substantially and we may be under budget on benefits. Those two things together will get us closer to zero, assuming everything else is normal.

Under local revenue in the projected budget for FY25, there is 6.35%. Thought the cap was 5%.

Mr. Frances explained why the increase is so large for next year.

In regards to the federal line, we use some ARPA funds, which are ending soon. Is that where we see the \$500,000 drop from FY24 to FY25 or is there more there?

Mr. Frances explained it is not ESSER funds that drop. There was an additional amount of money received from the Department of Agriculture for food service. That \$500,000 is a one-time source of revenue in the current fiscal year. We did not project moving forward with additional ESSER funds or the American Recovery Act funds. He further explained what happened in earlier FY.

Thank you again for a very thorough projection.

It was mentioned the CPI number used was from September, which is probably projected to increase through the end of the year, so are we looking at \$1.5 million dollars or so out of CPI?

Mr. Frances stated that would be known tomorrow. The levy that is being looked at for the first time tonight is driving the FY25 projections. The current year CPI is driving the FY26.

Are you going with 5% to be safe?

Mr. Frances stated yes because he wants to get a few more months of actual expenditures before reducing the budget down even to a lower level.

How many staff were added last year for population and for budget initiatives?

Mr. Frances stated he would have to look it up. We start with status quo and then make adjustments.

I know we are a Tier 4 school but in the previous state revenue was it about a half percent that, is what we are getting because I see you have the increase at 0.5 for the next four budgets. Is that what were at before?

Mr. Frances replied no that he increased that. The state funding was typically projected flat but he increased the transportation reimbursement slightly each year based on increasing expenses. The other piece of that is the \$12,000 we typically get in evidence based funding that is about a 0.1% increase.

School Report Card

Superintendent Bridges remarked that the report cards were released late in October. Dr. Nolten thanked Superintendent Bridges, the Board of Education and staff at the building levels.

Dr. Nolten stated the overall academic performance results on accountability assessments reflecting high levels of proficiency and growth.

Students are in the 98th percentile rank relative to all Illinois unit school districts.

Eight of our schools are recognized as Exemplary and 13 recognized as Commendable, due to changes in metrics/business rules, not comparable to prior year results.

There is clear evidence of college and career readiness as students transition to post-secondary academic settings.

There is a continued need to support the proficiency, growth and success of at-risk student groups including students of economic disadvantage, African-American/Black, Hispanic/Latinx and students with disabilities.

Board Questions/Comments:

I love the numbers so thank you so much. I particularly appreciate the explanation of how the statistics working in terms of comparing.

I am concerned about our absenteeism. What are we doing to address that and what are the strategies?

Superintendent Bridges remarked that absenteeism could be a little misleading in terms in of students with illness or students who have a family emergency that may require they leave for a period of time. Things like this all contribute to the state trying to be thoughtful in one area in providing mental health days, which then creates more reasons a student could be rightfully absent, or take days off. That is important as a lot of our work is focused on student belonging, student voice and the engagement part as we continue to move forward. A big picture perspective that is being worked on will be reported on soon.

Mrs. Boutet remarked that in looking at the junior high level a focus of the Principal's Advisory Group is to talk about sense of belonging and what draws students to school or what would prevent them from wanting to go to school. She cited some examples of what the schools are working on in this area. There is almost a tiered resource toolkit that is being used.

Mrs. Xagas added the reason for students being absent is different for each student and one critical first step is to figure out why a student is not coming to school and then support it. She stated the team has put out a tiered resource toolkit to support the family, the student and the school team.

Dr. Holland added that at the high school level they are focused on the expectation to come to school. Some of that was lost during the pandemic and a reset was needed naming the expectations of wanting students here, they need to be here and why they need to show up.

She gave examples of what is being done at the high schools and stated there is a correlation between chronic absenteeism and achievement.

Superintendent Bridges remarked that in regards to the high school level, both specifically have identified chronic absenteeism as part of their SEL belonging goals and outlined in benchmarks of success and how to get there.

Mr. Freundt noted his colleagues did a great job at outlining many strategies. He reinforced early work from the attendance teams is a focus across all levels but at elementary those wraparound services for students chronically absent or showing patterns to become so often are much more about family support wraparound services. These students do not get themselves to school so often there are other barriers. Building relationships and helping families understand can help the student be at school.

Did we see a statistical increase in our absenteeism in correlation to the five mental health days?

Dr. Nolten remarked students are considered absent when they take those days and there are a number of students that take advantage of those days.

Do we need to advocate that the definition of chronic absenteeism moves from 10 to 15?

Superintendent Bridges indicated there are a number of reasons students could be absent. Mrs. Xagas mentioned absences or reasons for absences are vast and broad from student to student. This needs to be looked at case by case, student by student basis to understand. As pointed out by Dr. Holland, some of it is an engagement issue. Between physical illness, mental health days off, family emergencies, disengagement, they all add up.

Thank you for the comprehensive report. In regards to ISA, one or maybe two of the years were based more on participation than actual performance. Was that 2021 or 2022 that was participation?

Dr. Nolten remarked 2022 was participation. It was the first year, last spring in which proficiency mattered and counted.

So we really cannot compare any of those lines or bars on the ISA?

Dr. Nolten explained you could compare 22 to 23, as they are the same test so those are comparable from an accountability standpoint. The accountability shifted to action performance for SY23.

When a student moves into the district from another Illinois school where they would have taken the IAR, do you capture that growth or just students who are in the district the whole time that you are looking at from an accountability standpoint?

Dr. Nolten responded that from an accountability standpoint, it would look at as an example, a student who moved here from Indian Prairie the year before and then this year with us the state would take the performance from Indian Prairie and then look at how much growth was experienced while in our district. He added growth matters for students who are with us for 134 calendar days. Students are assessed for less days with us but are not part of the overall summit of designation calculation.

Is there a way to get at high school growth and can you get that from PSAT to SAT?

Dr. Nolten replied there is a way but you cannot because the state has developed its own proficiency standards for the SAT which wasn't done with PSAT 9 or 10 but we could look at proportion of students that exceed College Benchmark Readiness standards by subject as they shift from 9th to 10th and then to 11th. It is really the only way to do it.

Do we look at that growth internally?

Dr. Nolten stated we develop and distribute growth like reports that show whether students are on track. It is not formally part of the forward facing accountability.

Thank you for the variety of reasons that explain this and it is a challenge for families about some of the issues with belonging or getting needs met. Thank you for recognizing all of this. I am somewhat concerned about our absence policy that if you miss more than ten days you cannot make up the work. What is our policy if you miss more than ten days?

Mr. Freundt remarked that for elementary there is not a policy that students cannot make up work. It is typical that students are given work when they are absent especially if requested and parents can pick up or with Canvas, assignments are often posted for students to access from home so there is no penalty when absent for making up work.

What is the high school policy?

Dr. Holland remarked there are practices which were clarified by stating the way absences are coded are part of what you may be getting at and there are many reasons students are absent. As a district, we need to look at what counts as excused versus unexcused as well as when students are marked truant. She explained when a student would be marked truant and it ends up being an unexcused absence. It is her understanding that over time that is what those 10 absences were associated with. Our practices have changed across the district to ensure we give every student an opportunity to make up the work and to get back on or stay on track. We do still need to revisit some of the reasons students are absent and whether they are excused or unexcused. Most of the time conversations around the ten days comes up when making up work. We have students who we never knew where they were or why they were, absent. She stated she has not met a student that was not able to get back on track or make up the work. There are times when work cannot be made up.

I have concerns with emails and correspondents received that there might be some confusion as far as students not being able to make up work.

Dr. Holland stated part of the inequities that show up are parents who call their students out because they want to stay home. We also excuse vacation days so when we really look at what is truly happening across our district, there are some absences that play out in different ways and are affecting different populations of our families differently depending on access to resources. It is our work as educators to get behind every student's experience to really determine whether that statement needs to apply or not based on what is happening with a family.

Superintendent Bridges added that as a board member receiving an email like that, there is too much uncertainty sitting around this table regarding the cause for absences or context behind why a student was absent. He would encourage the board member to direct the parent back through the chain of command to seek an explanation and clarity.

I know for a fact the absences were excused and appreciate the situation because part of the challenge we face is having parents or people call it in and will lie for their kids. Maybe the approach should be to gather the information before a letter goes home. I am asking to look at our policies making sure there is discussion and the communication going home to parents. You look at kids in our groups that are more marginalized. They are the ones absent more. We need to consider if we go to not accepting homework or performance based, at some point if a student misses ten days maybe they do not have parents.

Dr. Holland respectfully remarked that the board member was projecting and stated not all marginalized groups are absent and not all of them have unexcused absences. There are many families who do not fit that who have just as many absences for reasons that may not be appropriate. We do have to have expectations regarding showing up to school, which is the larger thing we have in this discussion. We need a collective effort with everyone involved.

Superintendent Bridges added that the comments made extends beyond the role of governance of a board member. We hear you and our administration will take your input and suggestions under advisement. The operationalization of our school improvement plans in responding to student's needs will be done by our buildings. You have identified chronic absenteeism as a concern and the direction from the board members of the board that, that be addressed at our schools and how that is done will be operationalized at the building level.

The board member stated she would like to make it clear that what she was saying was based on the report card.

The Board President gave a reminder that everyone has a chance to speak but need to wait to be recognized.

Compliments were expressed for our high schools for working hard to give the message to students and parents. Thank you for all the work you are doing.

Can you talk about how you understand the downward trends for student performance and how you are working to turn that trend around?

Dr. Holland stated it is definitely a point of discussion. There is not a technical solution, which is why our SIP's are focused on a more comprehensive view around engagement. We know nationally, locally and within our district, we were hit the hardest with math. We are constantly identifying areas that may not have been a core part of the curriculum in the past that now have to be and that is trying to make up for years of the spiraling effect of not having some of the same access to instruction. We are looking at our curriculum and I am encouraged that we are talking about changes in our school days. In order to accelerate we need time and different instructional models. It is a good time to have those discussions because we are at the point where we are teaching to the standards but in terms of the type of instruction and the scope of it, we know what students benefit from, we are hitting walls in terms of capacity within the school day. We are doing as much as possible to accelerate learning and recapture learning, moving students forward within the same structure.

It is hard to see these results and we are working very hard as a district, individual educators, principals and all of the teams, academically and in belonging and investing in relationships. I am excited to hear that you are trying to think differently. Thank you for the efforts and the thought process. I look forward to hearing the recommendations.

Dr. Nolten commented that we use NWA map growth as we universally screen starting in kindergarten so these are difficult problems to suddenly fix once the student is in high school. We use that data to create school improvement plans identifying specific student groups by grade level and ultimately by student to look at who needs what as early as possible.

You are right and one would hope that looking at our growth in IAR that we are going to see different results in high school. In looking at proficiency levels in our elementary levels, they are looking positive on an upward trend but definitely have high school students that we want to make sure that we are able to address while they are there. What you are doing whether it is about algebra or belonging I know it is extremely important so thank you.

I know we did additional investments in things like math specialists coming out of the pandemic and we adjusted math classes to bring in a different type of math class. It is surprising to see that the math scores have not excelled as high as ELA. Would it be fair to use these numbers to assess whether those types of interventions have been successful or is it too early? Are the investments we are making paying off?

Mrs. Willard responded that yes, we have had our math specialists in place for a couple of years and when we think about accountability measures, we are measured in ELA and math. We spend three times the amount of time in language rich ELA environments through social studies and ELA minutes but our accountability measures do not change. We spend about sixty minutes at the elementary level, thirty-eight to forty-two minutes at junior high and fifty minutes at high school. In relationship to ELA, we automatically are at a disadvantage because of how our day is structured. We are starting to see the benefits. I would be worried if we did not have our math specialists to see if we are rebounding as quickly as we would like. As Dr. Nolten said, we are starting to see the gains, not as quickly as in ELA but we have to look at what is being done differently. We need more time in mathematics than our school day allows. We are trying to squeeze in our interventions during that time plus our core

instruction. Our principals and school improvement teams are being very creative in trying to find other time, but you can only find so much other time. We are very grateful to the Board for the math specialists because without that we may not have seen that progress. We need to look at things differently, engage kids differently which we recognize. Thank you for your support. We know it is an area we need to address at all levels.

Thank you. That is helpful context I had not thought about. One other question from visiting different schools there have been conversations about student behavior and in thinking about how they were in the pandemic and how it has affected their ability to engage in a “more traditional” school environment and how there are more issues of behavior modification that affect learning. I am wondering if there is any of that being taken into consideration around the growth. I am glad to see the majority is up to close to pre-pandemic levels. I know the district has been great and supportive in thinking about how we address that and SEL components. Are there considerations around any of that affecting these numbers?

Mrs. Xagas stated there has been a significant increase in behaviors, mostly externalizing behaviors of which some is due to students not having as many experiences to socialize with peers. Some social emotional skills are learned by interacting with others and did not get that opportunity for a period of time when they are coming in at a lower developmental level than students did that age previously. Some of that is recalibrating as a system to say we need to teach some of the skills that we historically did not necessarily need to teach. We are seeing that improve for the general population of students. This year has been better than the past couple of years. This tells us students are looking for something different and sometimes they are not as interested in engaging in some of the instruction we are offering because they can also learn things online, which they had the opportunity to do and so some of all behavior is communication which is being taken as an opportunity to learn how we can look at things differently.

A question for Dr. Nolten about ISA. Did I hear correctly that in saying this is the first year it was administered 100% online?

Dr. Nolten replied no that it has been in place for a number of years.

When that moved did we see any changes in performance based on the difference in moving to a different format? I know we are about to move 100% online with the SAT.

Dr. Nolten responded yes, in April we will be administering the PSAT 9, 10 and SAT all online like we successfully did in October with the PSAT and MSQT. There have been so many changes that it is hard to attribute. The online shift was a while ago for ISA, It was about five years ago so the test structure, the format, the way in which the test is constructed and aligned to the standards. It is hard to say that there was a difference solely attributed to online. To answer the SAT or College Board question, we have been reassured repeatedly by the College Board that they have done the necessary work in terms of calibrating and making online administration comparable to paper and pencil.

My thought and concern was did we learn anything from the transition last time in order to figure out if there are any differences there to see? The other question is for Dr. Holland around some of the reason and some of the needs why students are not showing up and trying to understand how that plays into a family situation or for whatever reason. Will we be getting some level of feedback as to some adjustments that might need to be made more structurally to how we are going to do things based on that?

Superintendent Bridges answered by remarking that it is a discussion about his goals. Many things that have been talked about are in terms of being limited within the structure of our day and limited in options or choices for the kids. We need to think differently about not only what the structure of our school day looks like but what happens within the structure of the school day. Are we truly setting up our students when they leave us for success in post-secondary, not just to go to college but success in a career as well as success in others ways. The IAR is important and will not suggest it be ignored. It is one picture, it is one data point, and it is one part of what we look at in terms of identifying the success for the kids. If we want to be forward driven in thinking about how we ensure success of our students in the future, what they need today and think about different opportunities. School is working well for some of the kids but not for some others and we cannot put them all in the same box to learn the same way.

To further that point it is important that recent events including the pandemic has had on families and the support they need. Is part of the plan to figure out what other things we can provide to families?

Superintendent Bridges replied that is a huge part of consideration that as a community we need to talk and think about. A number of the examples were about the sense of belonging and things affecting student attendance, affecting their mental health, their readiness to learn and their readiness to be successful. We need community partners and to talk about what a community wraparound system of support looks like, where does that happen, who provides that, how can that be part of our day and how can we be part of an extended day. The adults we put in front of students are working hard and are cramming so much into a limited structure. We have to look systematically at our structure and think about how we work smarter and then what supports are we able to provide in terms of mental health and wellness for our adults who are struggling. We are asking them to work in front of our kids every day and make magic happen. We have to support them in different ways too, which all goes into how we look at things differently. We have done things pretty well but we can look at things differently and look at things to be better.

Thanks to Dr. Holland. We have discussed but not directly addressed student voice. That is so critical for this and I know you have been with the principals, the student advisory groups, the Superintendent's Advisory Group as far as student voice. I know how entrenched you are and making that commitment to the Board has said student voice is important, so thank you. I wanted to add when I went through the report card the absenteeism jumped out at me because we know they have to be there, that is the first step. In listening to the conversations tonight, with student voice I am even more committed to our work towards belonging. What I am hearing is you are looking at students as individuals and how you are reaching out to them as individuals and recognizing family situations. I appreciate there is so much work at the high school. The way you and everyone at our building levels are all trying to connect with our kids to make sure their experiences are impactful, learning is meaningful and that we truly care about them. I appreciate all of the conversation tonight.

A board member apologized for before and wanted to address it. I was looking at the state report card to give a holistic picture as it does list more absenteeism and truancy. There are many things we do wonderfully and we are fortunate to have families, community and staff that support and are innovative. There is frustration with those groups that are falling behind and I think their voice is not out there. When reading the report and going through the different groups it did not say IEP groups. When you look at all the scores, they are usually the lowest. It says with disabilities but that really bumped it up. I sometimes think we are not putting all the pieces together to answer the question. That is why many times with the improvement plans, the summer school plans, I am saying we know what is wrong and in areas like the IAR, the IEP kids were the only group that did not go up. They went down and were not listed. When different groups are broken, down you see most of those certain groups score super high but some of those groups are low. To acknowledge we have issues is different from saying how are we going to address this in a timely manner. What is our plan, how are we using the data and how are we looking at all these points? The IAR alone should not be judging this, it should be attendance, and it should be those follow-ups. When they call in is it possible to collect all the data? When we look at the Five Essentials, you see there was student voice, there was teacher, staff voice but we are looking at these things isolated. We need that objective and subjective data and have a realistic goal for measurement. I want more accountability in this and when we get reports look at those kids that are the lowest, those are the ones we should be targeting.

Superintendent Bridges addressed some of what was just shared. Any concerns or issues related to chronic absenteeism, gaps in academic performance, sense of belonging is not the sole responsibility of Dr. Holland. It is the collective responsibility of this school district. We put a lot of trust in our school leaders who are doing all of what was just said and then some. In terms of looking at their data, identifying their gaps and opportunities for improvement and those outlined in the school improvement plans were approved by the Board of Education. Improvement teams that are under the direction and leadership of principals and instructional support coaches with support from many administrators and

project managers in this building to regularly and frequently look at their data to make informed decisions, not just once a year IAR or three times a year MAP, but daily classroom assessments, informal and formal to try to address the gaps. This will continue to be the work of this district. Not one time in twelve years, as superintendent have we ignored the gaps or students who are not performing well. We cannot be satisfied with looking at our average, overall achievement. We need to celebrate it but we also need to ask the question if it is not working for one of our kids what are we going to do differently. If it is not working for one of us, it is not working for all of us. That is the charge that our principals and our teams have in looking at their school improvement plans. That is the work of the administrative staff. The Board of Education sets the direction for us. We need to work on closing our gaps and we trust our building leaders and our school improvement teams to develop those plans. Thank you for your suggestions. Our administrators watch these meetings and they will have heard those suggestions, work with their school improvement teams and take anything relevant to closing the gaps into consideration.

Thank you for that and I want to reiterate the thanks to everybody sitting in this room and down to the building level for the work, you all do. You are the utmost professionals, you always have been and I have full faith that every student's needs are being addressed by everyone in this district.

President's Report

President Gericke updated the community that on November 1 the Board met for the self-evaluation. It is best practice according to IASB and we met to review our board agreements. We did not take any action in closed session during that time.

On November 3, this board and our superintendent and the boards and superintendents for Wheaton Warrenville 200 and Indian Prairie 204 all met with our state legislators who touch any of the three school districts. We were able to advocate for the different things needed for our kids. Legislators not there sent a staff to capture the conversation. This has been done every year possible except during the pandemic. It is a great time to advocate in unison and the conversation was encouraging. We had about two hours with our legislators.

I liked collaborating and trying to do more to work together. I think the legislators appreciated getting feedback.

President Gericke thanked Wheaton Warrenville for hosting the event.

Board of Education Reports:

Amanda McMillen gave a brief update on the NEF Board. There was a good turnout for the race. She thanked everybody that volunteered and participated. The largest contributors are staff because they see the direct results of NEF and of the funds raised about 80% go directly to the schools. There is support for our Career Motive-8, Lego leagues, Robotics League and other things. It was a great success so thank you.

We are getting ready and already planning for the breakfast coming in the spring with a news theme, Extra Extra, so read all about it. It is the second biggest fundraiser for NEF.

There have been several grants awarded to different schools. There are different projects being started and they are being thoughtful about the number of kids impacted and the diversity of the different types of activities across the district.

We appreciate Wendy's leadership and commitment of all the trustees.

Discussion without Action: 2025-2026 Calendar

Superintendent Bridges noted that at the September 5 Board meeting the Board affirmed calendar creation criteria for the drafting of the 2025-2026 academic year. The Superintendent explained the communication to all the stakeholder groups and the process for a new calendar and opportunities for input.

Dr. Nolten leads the committee and will primarily be responsible for any questions regarding the formation of this calendar.

Board Question/Comments:

None

Discussion with Action:

IASB Resolutions:

Superintendent Bridges recommends the Board approve the resolutions as presented by the committee. He was asked to do a follow-up, which he did regarding the proposal around the industrial development submitted by Pleasantdale. He spoke with the superintendent who initially said that the board did not intend to speak. He emailed late this afternoon without much content that he does intend to have their delegate speak. When I read the rationale of the committee, I do agree with the local control and unique situation within that district but understand this Board's commitment to Greenhouse Matters. My recommendation is you approve it as presented for our delegate. I am not adamantly opposed to being in support of Pleasantdale on their proposal, either.

Board Questions/Comments:

Are they going to speak or are they going to appeal?

Superintendent Bridges responded his comments was that he does intend to speak now.

Don't you have to hit a certain window that they have to have a certain amount of people who vote for them to even be able to get a vote?

I heard they were not speaking so I did not prepare anything but I think if they do appeal, I would be in favor of supporting their appeal and supporting this resolution. I do support this resolution and I would like to see us support Pleasantdale.

I agree and I would like to see this supported if we are able. The research talks about the benefits of moving to electric buses helps youth, let alone sitting six hours a day next to an industrial site, which cannot be good. I am concerned it was not supported.

With anything that is in legislation, they can always when it comes to schools a community that is impacted by this negatively could request a waiver. I do not see a harm in supporting the resolution as long as there is an opportunity for a community to waver. There might be something that is not impactful to students so in that regard that might be a good route to go.

Perhaps you could just kind of play it by ear, maybe you could work on comments in case they do try to appeal it then you are going to want to say something otherwise they are not going to get any votes. It helps when they try to appeal it. If they speak, you can give moral support. If they actually try to go for a vote sometimes speaking helps.

Let me see if I understand what I am hearing where people are leaning. As it stands right now, the resolutions committee says do not adopt but if Pleasantdale 107 decides to appeal and try to request it get voted upon this group would like me to say yes, we agree that we should vote on it. How would you like me to vote? Yes? I can do that.

If they just speak, we could go with the regular recommendation.

If they vote or they ask whether it should be voted on, yes we agree with Pleasantdale. We will support Pleasantdale.

Thanks for being there and being our wonderful representative.

Superintendent Bridges noted there was no previous discussion or concern about being on the opposite side of the recommendation of the committee so to be clear I think the recommendation of the Board would be to approve the resolution committee's recommendation as presented except resolution number one.

If there is an opportunity to vote.

I have a question about busing. I understand we had a conversation about firing bus drivers. I am not

sure if we switch to a system, where we certify or retrain them. Does that put the liability on us?

Is this what we want to do? I would want to defer to our attorney.

Superintendent Bridges remarked this is a conversation for the Board.

Before the changes in 2020 how were our bus, drivers trained?

Superintendent Bridges asked Mr. Frances if he has that information. I did not have any questions submitted today regarding this resolution.

Sorry, I just thought about it now.

This is just their work to look at these regulations. It is not an actual piece of legislation, it is just to investigate it and see.

It said with the new 2023 requirements that is what the district referred to so I was concerned about it. It sounded like those were state requirements as that is how I read the resolution.

Would how we vote in this impede litigation relevant to this topic for the district?

Superintendent Bridges stated for the vote, no. It is a position that membership is recommended. I am recommending IASB explore.

If hypothetically, we were having issues how would this affect us?

It does not. IASB is like an arm that advocates for school boards across the state so this is setting the tone of what they are going to prioritize in regards to advocacy.

It is also not final language. It is do we want to explore this idea. We are not signing our name to a piece of legislation. A lot of these are potential advocacy areas so here we are kind of advocating for changes that might support the ability to hire more us drivers.

And more state funding because if you look at the top it is also the reimbursement to 100% which we would all support more drivers.

I definitely see that and thank you all for your input and explaining it. As far as the regulation of who certifies the drivers, is that a concern for us?

Superintendent Bridges stated not in this action you would be taking.

Donna Wandke made a motion to approve the resolutions, with the exception of Resolution #1, Amanda McMillen seconded. Those voting yes: Cush, McMillen, Fitzgerald, Wandke, Kelley Black, Kozminski, and Gericke. Those voting no: None. Motion carried.

2023 Tax Levy Determination

Annually the district sets a tax levy, which provides the district with over 85% of its total revenue. Setting the annual tax levy as governed by the Truth in Taxation law, school code property tax code, and property tax extension limit laws and each have specific requirements This is only for action for the resolution to provide notice for a Public Hearing. The Board is not acting on the levy. Truth in taxation requires us to hold a hearing if what we expect to receive will be greater than what was received last year.

Mr. Frances shared a presentation that walked thru the levy process.

- I am going to review:
- The laws and requirements that drive the levy process
- The variables that are used in the calculation
- The recommended levy and estimated tax rate as well as the impact on the average homeowner
- The timeline we need to follow
- The Board actions needed throughout the process
- Property taxes are the largest piece of revenue for most school districts throughout the state of Illinois and an even larger share of revenue for districts in our area. Over 85% of our district's budget comes from local property taxes.

- The tax levy we are presenting tonight is the district's formal request for taxes that is required and the first step in the process.
- County Clerks will calculate tax rates around mid March for bills to be distributed by County Treasurers typically at the beginning of May.
- Tax bills are due in two installments. We anticipate those being again in June and September of next year.
- There are a number of laws and regulations that govern the tax levy process.
- All taxing agencies must comply with the truth in taxation law, which requires a public hearing if the levy request is greater than a 5% increase over last year's tax extension. Our request tonight will require us to hold a hearing at the December 18 Board of Education meeting.
- Districts in tax-capped counties also must comply with the property tax extension limitation law. Both DuPage and Will Counties, and therefore District 203, have been under this law since its inception in 1991, which limits the overall growth in taxes to existing taxpayers in total to the lesser of the calendar year Consumer Price Index or 5%.
- There are also a number of variables that are used to determine the amount of the annual tax levy. The three main variables used in the calculation are listed.
- Of the three, only the consumer price index is known at this time. For the 2023 levy, all tax capped districts are limited to the CPI for the 2022 calendar year, capped at 5%. Even though the actual CPI for 2022 was 6.5%, tax cap laws limit the increase to 5%.
- The other two variables, new construction and EAV, are not finalized at this time, so we must make estimates on those numbers. We work with our local tax assessors, who have been very helpful in providing estimates for our calculations.
- Those numbers will not become finalized and released until March.
- Not knowing what those final unknown variables will be, we typically increase the levy slightly in order to capture any unanticipated increase in new construction.
- The Board has the ability to reduce the levy after adoption but cannot add to it
- Finally, as far as timeline, all taxing bodies must adopt and file their annual tax levy by the last Tuesday in December, which is December 26 this year.
- The Consumer Price Index is the major driver for changes in annual tax revenue.
- The actual CPI for calendar 2022 used for the 2023 levy was 6.5%, but again, the tax cap law limits that increase to a max of 5.0%.
- This year's CPI has come down quite a bit from the last two years and currently sits at 3.7% through September, with October's data being released by the federal government tomorrow. The final calendar year 2023 CPI will not be known until January and will be used as the basis for the levy calculation at this time next year.
- While the district's overall maximum increase from existing taxpayers is limited to the CPI on an annual basis, individual property tax bills may differ.
- There are three main factors that determine changes to individual tax bills. First, the tax cap law limits what a taxing body can collect in total.
- Secondly, the part that is controlled by the taxing bodies is the amount that they certify to be levied.
- The last piece is the potential difference of changes to assessments of individual properties. Property tax values do not rise uniformly across all parcels. The burden of taxes may shift from taxpayers with lower increases to those with higher increases.
- Different assessment changes equate to a shift in the tax burden per property.
- The next couple of charts show the history and estimated values of the still unknown key variables used in the calculation of the levy.

- The first is total EAV or Equalized Assessed Value. This is the total assessed value of all taxable property in the school district.
- Over the last five years, the district's EAV has grown from 4.9 billion to an estimated amount for 2023 of over 5.9 billion. This value will be finalized in the spring.
- The overall EAV is changed by two factors. The first is the existing EAV percent change. This change is what we are estimating an average assessment of a property to change by.
- Based on preliminary numbers from our township assessors, this year's estimate at 5.5% is the highest it has been in many years. This will result in a slightly lower tax rate on upcoming bills.
- The second overall change to EAV is the amount of New EAV, or what we typically call new construction. We saw a few years of a dip after 2018, but that amount this year is estimated to be at a similar level to last year.
- The final value of new construction will also not be known until the spring. Since we do not yet know that final number, we typically increase the levy slightly to cover potential higher values in this area. Tonight's levy would cover up to approximately \$50 million of New EAV growth.
- The tax rate has been very stable between 4.88 and 5.0 with an estimate this year of 4.93 percent.
- If our adopted levy request in December is higher than the clerks' tax cap calculation, then the levy will be adjusted downward. This is what we anticipate happening if adopted as presented.
- However, if our request is lower than what we are allowed to receive under the cap, we will only receive the levy request.
- If Debt Service is again abated: Average tax bill will increase by CPI (5.0%).
- If Debt Service is not abated: Average tax bill will increase approximately 5.5%
- BOE may consider additional abatements lowering expected increase.
- Today marks the date for the tentative levy determination and adoption of the Truth in Taxation resolution. Tomorrow we will be reviewing the levy and assumptions with the citizen finance advisors
- There will be an additional opportunity for the Board to review and discuss the levy at the next meeting scheduled on December 4.
- The Board will hold a Truth in Taxation hearing and then will be asked to adopt a final levy on December 18 so that we can file the required documents by the last Tuesday in December.
- And finally, the Board will consider adopting our annual debt service abatement at an upcoming meeting in March
- Support the 2023 Tax Levy as presented
- Tentatively Recommend Abating the Debt Service Levy in March 2024
- Finally, as part of recent public act 102-0895, we are to disclose our fund balances at both our budget and tax levy hearings each year. These are our balances through September 2023.

Board Questions/Comments:

Thank you, Mike. Can you remind me because the key points you have that the Board may consider additional abatements lowering the expected increase is that done so we can take the full levy? How does the additional abatement occur?

Mr. Frances responded it could occur two different ways. What the Board did in March of 2019 after the levy was adopted and we presented the Board with the resolution to abate the debt service the Board also took further action and abated the aggregate levy or the tax cap levy by an additional two million dollars. In 2019 that was the way to do it.

Did that go back in checks that we cut to the community?

Mr. Frances stated no, this was different. The ten million dollars was in 2021 that was checks back to the community. This was a permanent reduction to our tax extension that the Board voted on in March 2019 for two million. That is how it was done then and you can also do that now but there is also the newer law that was recently passed a year ago where if the Board does not take the full amount they have to notify the Clerk's Office of their intent of not taking the full amount but we cannot wait until

March. The Board would need to do that within sixty days of the adoption of the levy. I would have to go back to get the exact dates. Notifying the Clerk's Office by the time you adopt the levy would allow a future Board to recapture some of what we could call "left on the table" because we did not take the full 5%.

I want to make sure we understand that timeline so if you could recommunicate that to us at the next meeting.

Mr. Frances indicated he could communicate to the Board before or by December. Maybe we can give you the full idea of what that would look like.

I would like to see us utilize the tool the state legislators gave us in allowing for that look back if needed and the recapture. That is something we advocated for our Board so that we could reduce the levy. I still want you to capture the new construction but looking at reducing the levy is my hope so we are at least below 5%. I feel as our free and reduced lunch goes up it is evident that our community in some respects is struggling financially. I think we need to be more sensitive to that so I am willing to support this estimate but would like to have the opportunity to have a discussion before that look back time is expired so we can talk about lowering the levy. Thank you.

For quick clarity, in our assumptions that we just saw you are assuming this is correct.

Mr. Frances responded that in the financial projections he is assuming what was presented tonight.

Thank you.

Even with those assumptions if we were to take, a lower levy we could recapture that and in essence still be within the same aspect if needed, within the same projections, correct?

Mr. Frances stated it would depend on how much we went down this year and then how much we recaptured in the future. We would lose the dollars in year one but the taxes would raise by more than CPI in year two if we recaptured whatever was under levied this year.

But with the reserve that one year loss would we be able to be financially taken care of?

Mr. Frances responded we would absolutely have reserve. If the Board wanted to do that, yes. We would need to know by the next meeting exactly what the Board wanted to levy because the documents are time sensitive. I would have to have clear direction as to an exact amount the Board wanted to levy that was less than what we are presenting tonight.

So you would need that direction tonight?

Mr. Frances replied no but would need it by the next meeting because he timeline of adopting the levy does not change. We still have to adopt the levy at the December 18 Board meeting and it has to be filed by the 26th. We would have to have the documents in place.

You would run different scenarios for us if we ask.

Mr. Frances responded there are two different things that could be run. A projection scenario could be run based on a specific value. If the Board adopts as I would still recommend the truth in taxation resolution tonight. That is okay to put that in the paper if the Board decides to levy something less.

That is why I said I was okay today. Thank you.

To follow up on the recapture, if I remember correctly it cannot be more than 5%, the CPI plus the amount that we want to recapture plus the amount.

Mr. Frances stated the recapture is capped at 5% but when talking about this last year we knew the CPI again was 5%. The CPI year to date is 3.7%, which is less than the 5 but the year end is not done yet. We do have a few months so we do not know where the CPI is going to end up. I said earlier I am not projecting the CPI. We will have another value tomorrow morning but it is looking like there could be an opportunity for a recap.

Superintendent Bridges stated if he understands it correctly so the Board members can keep it in consideration as well as with respect to taxpayers, in this particular levy if CPI continues to trend at the 3.7 number and stays about there and the Board when that one comes around decides to go back and recapture, the levy could potentially exceed CPI as opposed to being capped as it is now is actually below CPI.

Mr. Frances responded that is correct that it would have to exceed CPI to recapture the dollars.

Superintendent Bridges remarked that it is that kind of consideration in terms of keeping increases steady with CPI knowing many of our expenses are tied to CPI but also the one time hit to exceed CPI. **In light of the conversations that we are having about thinking differently and about doing more for our students it matters what you expect in terms of staff members either for population or for initiatives as we think about this year and future years, thinking about the levy,**

Superintendent Bridges remarked that it is going to have to come over time and Mike's financial projection when you looked at the five year forecast that is considering staffing flat and does not allow for any potential additional so that needs to be considered or changes would have to be within our means.

We are not looking at no increase; we are looking at instead of 5% maybe a 4% increase, which would still have an increase, which would still allow for additional initiatives just not at the rate that we are looking at now. Can I make sure I understand if we go to 4% then next year when the CPI is, 3.7% we could actually go up to 4.7 then to recover that 1%, we would have three years to do that? It is a three-year look back so could wait until the following year if it happened to be at 2.5 and go to 3.5 or something, let it go for two years and then still recapture.

Mr. Frances believes that is correct.

Superintendent Bridges made the point that out of respect for our taxpayers at some point if we recapture there is the potential for levying greater than what the CPI says so greater than inflation, which could result in a bigger burden.

Mr. Frances stated that is correct.

In regards to thinking about how we can save our taxpayers now, how do we justify in the future charging them more than the CPI at that time because memories are short and the next Board will come next year.

We will also have to remember to cover this as well but now we have the tool the legislation gave us to be able to cushion and we cannot necessarily know what is going to happen in three years. It would be nice to have that cushion and sense of insurance so we could attempt to do something concerning a reduced levy for our community and see how that goes.

Superintendent Bridges stated since the reference to using fund balance to cover shorts, it is important to remind the Board that at some point in the near future we hope to come forward with plans of use of fund balance to address significant capital needs throughout our district. Dipping into the fund balance to support the reduction in the levy would limit or potentially affect our ability to address some of those capital needs but remain within board policy regarding what our fund balances are.

Mr. Frances stated he wanted to make sure the Board understands if one of slides in the five year projection was the assumption sensitivity and for each 1% of a change to the levy it is about 2.9 million dollars. If we were to reduce the five to four, using as an example, it would reduce the revenue by 2.9 million and add to the deficit that is projected for next year. There is fund balance for that but it is an easy way to quantify and tie the various presentations together as to what that would mean.

That is the deficit we have currently then it would add to that and that is with no new staff so we are likely to have some new staff just for population as we have every single year so we are looking at increasing the deficit at that point. I want to be really sure that by going into that situation we would not be sending a signal that we are not looking at more thoughts about how we do more and do better to support our students. That is something I would want to be careful about because I think that is what we want.

Superintendent Bridges stated that is an important point that he was also going to make also not just the cost of additional staff but additional programming or other types of supports for staff, the projection, the five year financial forecast that Mike presented does not take into account any of that.

Thanks again Mike for the presentation.

Amanda McMillen made a motion to approve the tax levy determination, seconded by Charles Cush. Those voting yes: Kelley Black, McMillen, Kozminski, Wandke, Cush, Gericke, and Fitzgerald. Those voting no: None. Motion carried.

Summer School 2023 Review and 2024 Plans

At the October 16 Board of Education meeting Kevin Wojtkiewicz, our Director of Summer Learning presented our recommendations for summer schools for 2024. We recommend you approve the proposal as presented. Jayne Willard will represent Kevin and answer any questions you have.

Board Questions/Comments:

I have a question about the transportation reimbursement. I had sent a question about the ESY portion of that and there was an answer that it is 37% we get back from the state overall. Do we expect more funding to come in from the state with regard to transportation given that right now we are only showing we have \$26,000 of revenue?

Mr. Frances responded that the district did receive more reimbursement for transportation this year than last even though the proration of the proration got larger. He stated he answer is complicated but overall if you look at our expenses in transportation and the amount we are reimbursed from the state it is roughly 37% so we are not getting any more for summer school. We are not getting special reimbursement for summer school.

Thank you.

How can we increase the enrollment so we can target those areas we need to improve?

Superintendent Bridges remarked the Learning Services team in partnership with Kevin and summer schools staff is charged with the responsibility of looking at the program, the academic programs that we offer throughout the summer to ensure they are supporting our students and increase summer school enrollment continues to be our goal.

So basically, we are not doing anything different.

Superintendent Bridges stated that is not what he said. He simply answered the question and said that is the work from the approval on in preparation for the readiness for summer school.

Why would we approve classes because they are designed and have curriculum already attached to them and these are the same classes we offered last year?

Mrs. Willard stated curriculum is looked at every year. Students we serve are relooked at every year. As you said earlier, we look at data and make adjustments. By no means do we just plug and play every single year. We have staff dedicated to our summer school curriculum review and some of our new course so we absolutely look at data, make revisions and serve the students in front of us.

So what are those revisions from the last time?

Mrs. Willard shared that there is a committee that we bring professionals in and look at data from last years. We look at our standards and we say what are some of the things we need to do and the best people to do that are the educators who serve our students.

Again, there has been a challenge and there is a problem with using the same approach and expecting different results. Why are you having me vote on classes and plans but I do not have the data, information, and differences, I am supposed to say they will do it. At what point do we get a more specific plan?

Superintendent Bridges stated that the question has been asked and it has been answered. Thank you for your input. You have an opportunity, as a Board member to vote no if you do not think you have the information to support this initiative.

Kristin Fitzgerald made a motion to approve the Summer School Plans for 2024, seconded by Donna Wandke. Those voting yes: McMillen, Fitzgerald, Wandke, Gericke, Cush, and Kozminski. Those voting no: Kelley Black. The motion carried.

Knoch Park IGA Amendment

At the October 16 Board meeting, Mike Frances presented to the Board a recommendation for the first amendment to the intergovernmental agreement with the Naperville Park District for the shared use of property improvement of Knoch Park, specifically on expanding and creating parking support. I recommend you approve it as presented.

Board Questions/Comments
None

Kristen Fitzgerald made a motion to approve the Knoch Park IGA Agreement, seconded by Joe Kozminski. Those voting yes: Gericke, Kozminski, McMillen, Wandke, Kelley Black, Fitzgerald, and Cush. Those voting no: None. The motion carried.

Old Business
None

New Business
None

Schedule of Events

The next Board meeting is on December 4 and will resume with two meetings a month on the first and third Mondays.

Adjournment

Charles Cush moved, seconded by Joe Kozminski to adjourn the meeting at 10:41pm. A roll call vote was taken. Those voting yes: Kelley Black, Cush, Fitzgerald, McMillen, Kozminski, Wandke, and Gericke. Those voting no: None. The motion carried.

Approved: December 18, 2023

Kristine Gericke, President, Board of
Education

Margie Griffith Secretary Pro Tem,
Board of Education