

PROSPECT HEIGHTS SCHOOL DISTRICT 23
FINANCE COMMITTEE MEETING
MONDAY, MARCH 1, 2021
GRODSKY ADMINISTRATION BUILDING
700 N SCHOENBECK RD
PROSPECT HEIGHTS, IL 60070 at 5:30 PM

Create opportunities that inspire all students to grow as learners, individuals, and citizens.

AGENDA

- I. Call to Order
- II. Discussion Items
 - A. Financial Auditing Services - RFP Update
A Request for Proposals was issued on February 12th and sent to seven recommended firms. Proposals were received on Wednesday from five qualified firms and are in the process of being reviewed.
 - B. Plan for MacArthur Projector Replacements 3
In accordance with the Educational Technology Plan 3.0, the classroom projectors have been identified as a priority for the remainder of FY21, FY22 and FY23. MacArthur has been selected to receive the first round of replacements in FY21 and early FY22.
 - C. Extra Duty Stipends - Discussion of Activity Status 7
At the last meeting of the Joint Extra Duty Committee, Administration was asked to consider a plan of use for stipend dollars that have gone unspent and will remain unallocated this year. The objective of the meeting's discussion is to understand how the Committee would like these funds allocated.
 - D. Budgetary Guidelines - Discussion 16
Amy has prepared and attached an overview of budgetary initiatives and considerations in preparation of the FY22 Budget. The FY22 Budget Calendar was presented back in October and is attached for the Committee's reference.
 - E. Working Cash Bond Update 23
As discussed at the February Board meeting, the formal Resolution of Intent for Working Cash Fund Bonds will be brought to the Board for approval in March, as well as the Bond Issue Notification Act Order which requires the Board to hold a public hearing prior to the sale. The date for the public hearing will be set for April 14, 2021.
 - F. Elementary and Secondary School Emergency Relief Fund (ESSER Fund) Update 36
As shared with the Board, we have been told that the District's allocation of ESSER Funding equates to \$467,000. The anticipated guidelines have been attached for your review. At this point, we are continuing to meet with staff and gather feedback on potential expenditures in the areas of: personnel, physical space modifications, mitigation supplies and equipment, technology, and curriculum and instruction.
 - G. Financial Reporting to the Committee 38
- III. Old Business
 - A. Approval of Minutes - Finance Committee Meeting of February 1st, 2021 41
- IV. New Business
- V. Adjournment

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Create opportunities that inspire all students to grow as learners, individuals, and citizens.

AGENDA

DISTRICT ORGANIZATIONAL GOALS

- **Student Success:** Ensure all students are well rounded and emotionally and academically prepared for success in high school.
- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high-quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.
- **Sustainable Resources:** Advance effective use of resources to support safe, learner ready facilities that maximize student learning.



PROSPECT HEIGHTS DISTRICT 23 FINANCE & BUILDINGS & SITES COMMITTEES INFORMATION ITEM

Date: March 1, 2021
Title: 2021 Plan for Projector Replacements
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

In accordance with the Technology Department's equipment replacement schedule within the [Educational Technology Plan 3.0](#) (p17), the classroom projectors have been identified as a priority for the remainder of FY21, FY22 and FY23. Taking remaining budgetary allocations into account, as well as available Technology and Maintenance staff, MacArthur has been selected to receive the first round of replacements.

Currently, these replacements are slightly ahead of schedule. This summer's plan for MacArthur includes the 7th and 8th grade units to be replaced with remaining FY21 funding in June. 6th grade will be completed after summer school in mid-July and will be paid with FY22 funds.

Following identification of the preferred Epson Model, the Technology Department obtained three quotes from vendors regarding the projector and mount pricing. Prices are reflective of the BrightFutures Epson pricing available to education institutions within the United States. The lowest cost was submitted by the District's prior vendor SHI, at a cost of \$1,159 per projector and \$95 per mount.

In addition to the actual cost of hardware, replacements of these units will involve our outside electrician (JCB Electric) to move the power to a ceiling location above the existing wall mounted projectors (approx. 39 locations). District 23 maintenance staff will provide him with all the materials he may need (approx. \$1,200). The proposal for his services has been attached for your review.

The anticipated total cost for the MacArthur projector replacements has been budgeted at \$60,000. This includes a FY21 allocation of \$37,000 and a FY22 allocation of \$21,000 from the Technology budget. The electrical work and touch up painting as needed has already been budgeted through the Buildings & Grounds Contracted Services account.

RECOMMENDED ACTION:

In accordance with the Education Technology Plan 3.0, expenditures for the projector replacement projects have been budgeted in both Fund 20 and Fund 10. While the purchase of technology equipment is exempt from the public bidding requirement under Illinois School Code, we are presenting this plan to keep the Board up to date on current initiatives. We will be happy to share with the entire Board with the Committee's approval. 3



Pricing Proposal
Quotation #: 20083287
Created On: 2/18/2021
Valid Until: 2/28/2021

Prospect Heights School District 23

Maria Stavropoulos

700 N SCHOENBECK RD
Prospect Heights, IL 60070
United States
Phone: (847) 870-5556
Fax:
Email: mstavropoulos@d23.org

Inside Account Executive

Sean Feeney

290 Davidson Ave
Somerset, NJ 08873
Phone: 732-564-8554
Fax: 732-564-8553
Email: Sean_Feeney@SHI.com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Epson PowerLite 725W - 3LCD projector - ultra short-throw - Epson - Part#: V11H999520	25	\$1,159.00	\$28,975.00
2 Epson Ultra-Short Throw Wall Mount ELPMB62 - Mounting kit (wall plate, telescopic extension arm, wall plate cover, screws, 3-axis adjustment unit and slide) for projector - wall-mountable - for BrightLink 725, 735; BrightLink Pro 1480, 1485; PowerLite 72 Epson - Part#: V12HA06A05	25	\$95.00	\$2,375.00
		Total	\$31,350.00

Additional Comments

Hardware items on this quote may be updated to reflect changes due to industry wide constraints and fluctuations.

The Products offered under this proposal are resold in accordance with the [SHI Online Customer Resale Terms and Conditions](#), unless a separate resale agreement exists between SHI and the Customer.

JCB Electric Inc.

406 Hill Court
Prospect Heights, IL 60070
(847) 818-1556

PROPOSAL

DATE

1/11/2021

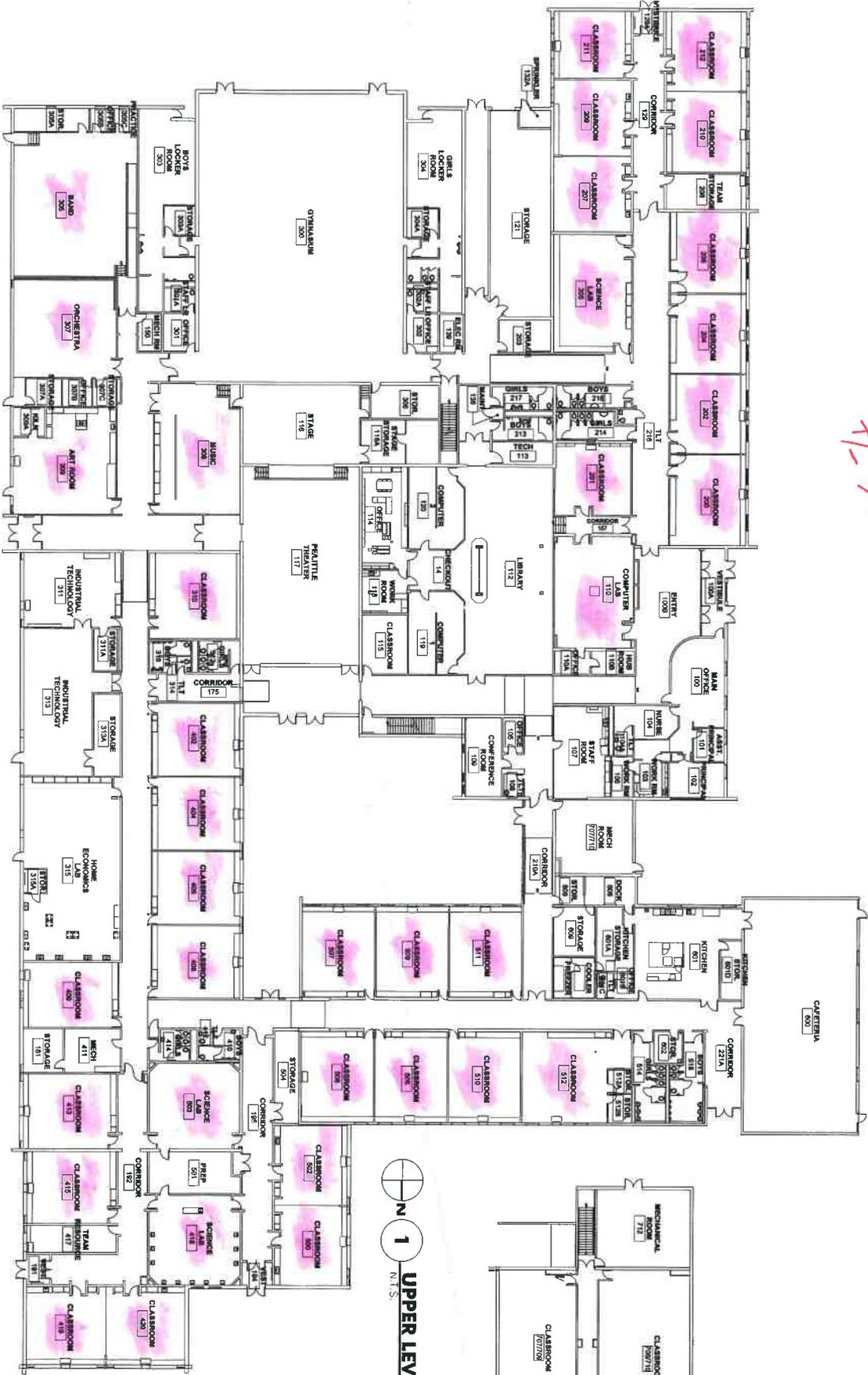
NAME / ADDRESS

Prospect Heights School Dt. #23
Attn: Brian S. Rominski
700 N. Schoenbeck Rd.
Prospect Heights, IL 60070

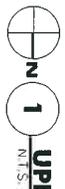
DESCRIPTION	TOTAL
Provide power on the wall above the ceiling in approximately 39 classrooms for future installation of white board projectors to be installed by others. There is no cost for material in this proposal. All work to be completed by the end of July. This is a not exceed proposal.	15,825.00



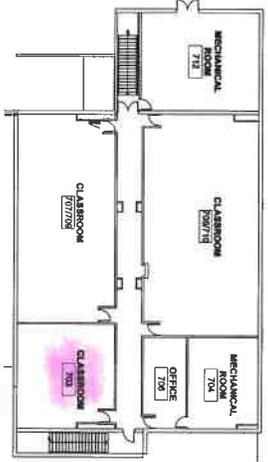
COMPOSITE FIRST FLOOR PLAN - MACARTHUR MIDDLE SCHOOL



HL-29 locations



UPPER LEVEL FLOOR PLAN



ELECTRICAL
UPPER LEVELS FOR
DISCRETS



PROSPECT HEIGHTS DISTRICT 23 FINANCE COMMITTEE INFORMATION ITEM

Date: March 1, 2021
Title: 2021 Plan for Remaining Extra Duty Allocations
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

If there is one thing that the Coronavirus Pandemic has shown us is the value of flexibility and the ability to shift a plan to better serve the needs of staff and students. As you know, the PHEA and non-PHEA stipends were brought to the Board for their approval in July. As programs have shifted and opportunities for additional activities have evolved, we have asked the principals to provide a status on their building's activities with the plan between now and the end of the year.

At the last meeting of the Joint Extra Duty Committee, Administration was asked to consider a plan of use for stipend dollars that have gone unspent and will remain unallocated this year. I have attached the current status of Extra Duty stipends for the Committee's reference. At this point, we show approximately \$58,000 remaining. However, as supervisory stipends are being paid, we are working to gauge the actual amount of these remaining dollars, as these funds are paid at an hourly rate, based on actual worked hours. I would estimate the remaining amount will be closer to \$70,000.

These funds have been allocated to PHEA staff who are willing to accept "extra duties" to enhance the educational experiences for all of our students. These stipends have been budgeted and approved by the Board. Options for these unexpended funds may include the following:

- Funds remain unspent and are retained in the Education Fund's balances at year-end.
- Understanding that PHEA members have gone above and beyond throughout the pandemic, \$60,000 (or other amount) would be divided and distributed to PHEA members as a recognition of their efforts. Remaining funds would go into Fund 10 balances.
- Understanding that all staff members have gone above and beyond throughout the pandemic, \$60,000 (or other amount) would be divided and distributed to all staff members as a recognition of their efforts. Remaining funds would go into Fund 10 balances.

Several neighboring districts are working on developing a method of "payout" to staff as a gesture of appreciation and goodwill, as most staff have gone "above and beyond" during this environment.

RECOMMENDED ACTION:

The Administration is supportive of developing a Memorandum of Understanding with PHEA to articulate the unique, one-time distribution of these funds to all staff. The objective of the meeting's discussion is to understand how the Committee would like these funds allocated.

Mid-Year Extra Duty/Stipend Allocations 2020-21

Interscholastics	# Pos	Total FY21 \$	Current Status (Completed, Running, On-Hold)	Plan for Spring	Remaining Fund Allocation
Cross Country Boys Lead	1	\$3,474.77	Completed	Completed	\$0.00
Cross Country Girls Lead	1	\$3,474.77	Completed	Completed	\$0.00
Cross Country Boys Asst.	1	\$2,560.36	Completed	Completed	\$0.00
Cross Country Girls Asst.	1	\$2,560.36	Completed	Completed	\$0.00
Volleyball Boys Gr 7	1	\$3,474.77	Running	Running	\$0.00
Volleyball Boys Gr 8	1	\$3,474.77	Running	Running	\$0.00
Volleyball Girls Gr 7	1	\$3,474.77	Running	Completed	\$0.00
Volleyball Girls Gr 8	1	\$3,474.77	Running	Completed	\$0.00
Basketball Boys Gr 7	1	\$3,474.77	On Hold	Running	\$0.00
Basketball Boys Gr 8	1	\$3,474.77	On Hold	Running	\$0.00
Basketball Girls Gr 7	1	\$3,474.77	On Hold	Running	\$0.00
Basketball Girls Gr 8	1	\$3,474.77	On Hold	Running	\$0.00
Track Boys Lead	1	\$3,474.77	On Hold	Most Likely NOT Running	\$3,474.77
Track Girls Lead	1	\$3,474.77	On Hold	Most Likely NOT Running	\$3,474.77
Track Boys Asst.	1	\$2,560.36	On Hold	Most Likely NOT Running	\$2,560.36
Track Boys Asst.	1	\$2,560.36	On Hold	Most Likely NOT Running	\$2,560.36
Track Girls Asst.	1	\$2,560.36	On Hold	Most Likely NOT Running	\$2,560.36
Track Girls Asst.	1	\$2,560.36	On Hold	Most Likely NOT Running	\$2,560.36
Wrestling Lead	1	\$3,657.67	Not Running	Not Running	\$3,657.67
Wrestling Asst.	1	\$2,743.25	Not Running	Not Running	\$2,743.25
Poms (considered club)	1	\$2,560.36	Not Running	May need some \$ if 2 Dance Club groups.	\$2,560.36
Poms (considered club)	1	\$2,560.36	Not Running	Not Running	\$2,560.36
Unified Poms	1	\$1,316.75	Not Running	Not Running	\$1,316.75
Unified Coach (considered intramural)	1	\$987.57	Not Running	Not Running	\$987.57
Unified Coach (considered intramural)	1	\$987.57	Not Running	Not Running	\$905.27
Performing Arts					
Mac Band	1	\$3,474.78	Running	Continue	\$0.00
Elem Band	1	\$2,926.12	Running	Continue	\$0.00
Mac Orchestra	1	\$3,474.78	Running	Continue	\$0.00
Elem Orchestra	1	\$2,926.12	Running	Continue	\$0.00
Mac Chorus	1	\$2,670.10	Running	Continue	\$0.00

Elem Chorus	1	\$901.55	On Hold	Music Club April 1- May 27	\$0.00
Recital Director	1	\$292.61	Not Running	Not Running	\$292.61
Recital Accomp.	1	\$475.51	Not Running	Not Running	\$475.51
Mac Play Director	1	\$3,154.73	Running	Virtual Vignettes	\$0.00
Mac Play Director	1	\$3,154.73	Running	Running	\$0.00
Sull Play Director	1	\$3,154.73	Not Running	Not Running	\$3,230.52
Sull Play Director	1	\$3,154.73	Not Running	Not Running	\$3,154.73
Mac Asst. Directors Scenery/Stage/Sound/Set	1	\$1,018.92	Running	Virtual Vignettes	\$0.00
Mac Asst. Directors Scenery/Stage/Sound/Set	1	\$1,018.92	Running	Virtual Vignettes	\$0.00
Mac Asst. Directors Scenery/Stage/Sound/Set	1	\$1,018.92	Running	Not Needed	\$1,018.92
Sull Asst. Directors Cast & Crew/Set	1	\$1,018.92	Not Running	Not Running	\$1,018.92
Sull Asst. Directors Cast & Crew/Set	1	\$1,018.92	Not Running	Not Running	\$1,018.92
Sull Asst. Directors Cast & Crew/Set	1	\$1,018.92	Not Running	Not Running	\$1,018.92
Intramurals					
Mac Badminton	1	\$658.38	Not Running	Not Running	\$658.38
Mac BB	1	\$658.38	Not Running	Not Running	\$658.38
Mac Bowling	1	\$658.38	Not Running	Not Running	\$658.38
Mac Bowling	1	\$658.38	Not Running	Not Running	\$658.38
Mac Floor Hockey	1	\$658.38	Not Running	Not Running	\$658.38
Mac Volleyball	1	\$658.38	Not Running	Not Running	\$658.38
R/S Intramurals	0.5	\$1,019.00	On Hold	Will run April-May TBD	\$0.00
R/S Intramurals	0.5	\$1,019.00	On Hold	Will run April-May TBD	\$0.00
Clubs					
Mac Anime	1	\$658.38	Running	Be Together Club	\$0.00
Mac Art Club	1	\$1,097.30	Not Running	Not Running	\$1,097.30
Mac Dance	1	\$658.38	Running	Possible two different stipend groups instead of POMS	\$0.00
Mac Literary Club	1	\$914.42	Running	Running	\$0.00
Mac Creativity Club	1	\$914.42	Not Running	Not Running	\$914.42
Mac Innovation Club	1	\$914.42	Running	Running	\$0.00
Sull Math Club	1	\$563.48	Not Running	Not Running	\$563.48
Sull Math Club	1	\$563.48	Not Running	Not Running	\$563.48
Sull Girls on the Run	1	\$1,079.98	On Hold	Running Club will happen this spring - just not affiliated with GOTR - may use additional funds from play budget	\$0.00
Sull Culture Club	1	\$1,280.12	On Hold	Cultural craft club - dates TBD	\$0.00

Sull Tech Team	1	\$1,280.12	Not Running	WE Minecraft Club and Production Team - dates TBD	\$0.00
Ross Green Thumb Club	1	\$511.19	Running	Running	\$0.00
Ross Clean Up Club	1	\$511.19	Running	Virtual World Kindness Club (Dates TBD)	\$0.00
Activities					
Mac Art Show	1	\$458.74	Running	Running	\$0.00
Mac Sci. Showcase	1	\$658.38	On Hold		\$658.38
Mac Sci. Showcase	1	\$658.38	Running	Virtual Science Club this year	\$0.00
Mac Unified Program	1	\$987.57		Running	\$0.00
Mac Talent Show	1	\$1,097.30	Running	Virtual or Hybrid	\$0.00
Mac Newspaper	1	\$1,645.95	Running	Running	\$0.00
Mac Student Senate	1	\$1,828.82	Running	Running	\$0.00
Mac Student Senate	1	\$1,828.82	Running	Running	\$0.00
Mac PALS Coordinator	0.5	\$2,560.36	Running	Running	\$1,280.18
Mac PALS Asst.	0.5	\$1,828.82	Running	Running	\$914.41
Mac Yearbook	1	\$3,474.78	Running	Running	\$0.00
Mac Yrbk Asst.	1	\$1,645.95	Running	Running	\$0.00
Mac Robotics	1	\$1,645.95	Running	Running	\$0.00
Sull Art Show	1	\$458.74	On Hold	Possible Virtual Art show	\$0.00
Sull Robotics	1	\$2,560.36	Completed	Completed	\$0.00
Sull Ambassadors	1	\$1,553.65	In Process	Continue	\$0.00
Sull Ambassadors	1	\$1,553.65	In Process	Continue	\$0.00
Ross Ambassadors	1	\$1,553.65	Running	Running	\$0.00
Ross Ambassadors	1	\$1,553.65	Running	Running	\$0.00
Ike Art Show	1	\$458.74	In Process	Completed	\$0.00
Webmaster					
Mac	1	\$1,732.30	Running	Running	\$0.00
Sullivan	1	\$1,732.30	In Process	Continue	\$0.00
Ross	1	\$1,732.30	Running	Running	\$0.00
IKE	1	\$1,732.30	Running	Running	\$0.00
Supervision					
Ike Bus/Car	5	\$7,299.30	4 Running	4 Continue	
Ike Lunch	5.5	\$15,999.28	6 Running	6 Continue	
Ross Bus/Car	5	\$7,299.30	Running (6)	6	
Ross Lunch	6	\$17,453.76	Running (8)	Splitting 8 Slots w/Sullivan	
Sullivan Bus/Car	4.5	\$6,569.37		In Process	
Sullivan Lunch	6	\$17,453.76	Running (8)	Splitting 8 Slots w/Ross	

Mac Bus/Car	4	\$5,839.44		In Process	
Mac Lunch	9	\$26,180.64		In Process	
Mac Event Supervision	52 Events	\$3,803.48		Will not Need Full Stipend	\$3,303.48
IESA Event Supervision	6 Events	\$877.73		Will not Need Full Stipend	\$377.73
BOE Stipends					
Team Leader 6	1	\$1,580.02	Running	Running	\$0.00
Team Leader 6	1	\$1,580.02	Running	Running	\$0.00
Team Leader 7	1	\$1,580.02	Running	Running	\$0.00
Team Leader 7	1	\$1,580.02	Running	Running	\$0.00
Team Leader 8	1	\$1,580.02	Running	Running	\$0.00
Team Leader 8	1	\$1,580.02	Running	Running	\$0.00
Team Leader 4	1	\$1,580.02	Running	Running	\$0.00
Team Leader 5	1	\$1,580.02	Running	Running	\$0.00
Team Leader 2	1	\$1,580.02	Running	Running	\$0.00
Team Leader 3	1	\$1,580.02	Running	Running	\$0.00
Team Leader EC	1	\$1,580.02	Running	Running	\$0.00
Team Leader K	1	\$1,580.02	Running	Running	\$0.00
Team Leader 1	1	\$1,580.02	Running	Running	\$0.00
Mac Exploratory	1	\$1,580.02	Running	Running	\$0.00
Mac Exploratory	1	\$1,580.02	Running	Running	\$0.00
Mac Allies	1	\$653.91	Not Running	Not Running	\$653.91
Mac Allies	1	\$653.91	Not Running	Not Running	\$653.91
Sullivan STEAM Club	1	\$460.35	Completed	Completed	\$0.00
Sullivan STEAM Club	1	\$460.35	Completed	Completed	\$0.00
Ross STEAM Club	1	\$625.46	Running	TBD	\$0.00
Ross STEAM Club	1	\$625.46	Running	TBD	\$0.00
Ross STEAM Club	1	\$625.46	On Hold	TBD	\$0.00
Ike STEAM Club	1	\$460.35	On Hold	Running	\$0.00
Ike STEAM Club	1	\$460.35	On Hold	Running	\$0.00
				TOTAL	\$58,082.18

2020-21 BOE EXTRA DUTY STIPENDS

		Paid Stipends		Budgeted Stipends
ACTIVITY	Number of Positions	2019-2020		2020-2021
MIDDLE SCHOOL				
		x1.019		x1.023
Exploratory	1	\$1,544.50		\$1,580.02
Exploratory (2nd Position)	1	\$1,544.50		\$1,580.02
Team Leader Grade 6	1	\$1,544.50		\$1,580.02
Team Leader Grade 6 (2nd Position)	1	\$1,544.50		\$1,580.02
Team Leader Grade 7	1	\$1,544.50		\$1,580.02
Team Leader Grade 7 (2nd Position)	1	\$1,544.50		\$1,580.02
Team Leader Grade 8	1	\$1,544.50		\$1,580.02
Team Leader Grade 8 (2nd Position)	1	\$1,544.50		\$1,580.02
MacAllies	1	\$639.21		\$653.91
MacAllies (2nd Position)	1	\$639.21		\$653.91
ELEMENTARY SCHOOL				
IKE				
Team Leader Grade EC	1	\$1,544.50		\$1,580.02
Team Leader Grade K	1	\$1,544.50		\$1,580.02
Team Leader Grade 1	1	\$1,544.50		\$1,580.02
Steam Club	1	--		\$460.35
Ike Steam Club (2nd Position)	1	--		\$460.35
ROSS				
Steam Club	1	\$611.40		\$625.46
Ross Steam Club (2nd Position)	1	\$611.40		\$625.46
Ross Steam Club (3rd Position)	1	\$611.40		\$625.46
Team Leader Grade 2	1	\$1,544.50		\$1,580.02
Team Leader Grade 3	1	\$1,544.50		\$1,580.02
SULLIVAN				
Steam Club	1	\$450.00		\$460.35
Sullivan Steam Club (2nd Position)	1	\$450.00		\$460.35
Team Leader Grade 4	1	\$1,544.50		\$1,580.02
Team Leader Grade 5	1	\$1,544.50		\$1,580.02
		\$27,180.12		\$28,725.90
TOTAL % INCREASE	¹² 2019-20 to 2020-21			2.30%
TOTAL \$ INCREASE	2019-20 to 2020-21			\$1,545.78

2020-21 PHEA Extra Duty Stipend Allocations

Activity	Account #	Number of Positions	Paid Stipends 2019-2020	Budgeted Stipends 2020-2021
Lunchroom Supervision				
MacArthur -- 9	10.5.0000.2560.134.01.0000 PHEA	9	\$16.22	\$16.53
	10.5.0000.2560.105.01.0000 Non PHEA		\$15.75	\$15.75
Ross -- 6	10.5.0000.2560.134.01.0000 PHEA	6	\$16.22	\$16.53
	10.5.0000.2560.105.01.0000 Non PHEA		\$15.75	\$15.75
Sullivan -- 6	10.5.0000.2560.134.01.0000 PHEA	6	\$16.22	\$16.53
	10.5.0000.2560.105.01.0000 Non PHEA		\$15.75	\$15.75
Eisenhower -- 5.5	10.5.0000.2560.134.01.0000 PHEA	5.5	\$16.22	\$16.53
	10.5.0000.2560.105.01.0000 Non PHEA		\$15.75	\$15.75
Bus Supervision				
Ike Bus/Car -- 5	40.5.0000.2551.134.01.0000	5	\$8.14	\$8.29
			\$7.90	\$7.90
Ross Bus/Car -- 5	40.5.0000.2551.134.01.0000	5	\$8.14	\$8.29
			\$7.90	\$7.90
Sullivan Bus/Car -- 4.5	40.5.0000.2551.134.01.0000	4.5	\$8.14	\$8.29
			\$7.90	\$7.90
Mac Bus/Car -- 4	40.5.0000.2551.134.01.0000	4	\$8.14	\$8.29
Middle School Sport Event Supervision				
Mac Event Supervision	10.5.0000.1503.134.01.0000	52 Events	\$3,732.56	\$3,803.48
IESA Event Supervision	10.5.0000.1503.134.01.0000	6 Events	\$861.36	\$877.73
MIDDLE SCHOOL				
Interscholastic Sports				
Wrestling Lead	10.5.0000.1503.134.01.0000	1	\$3,589.47	\$3,657.67
Wrestling Assistant	10.5.0000.1503.134.01.0000	1	\$2,692.10	\$2,743.25
Basketball Boys Gr 7	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Basketball Boys Gr 8	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Basketball Girls Gr 7	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Basketball Girls Gr 8	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Volleyball Boys Gr 7	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Volleyball Boys Gr 8	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Volleyball Girls Gr 7	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Volleyball Girls Gr 8	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Track Boys Lead	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Track Girls Lead	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Track Boys Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Track Boys Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Track Girls Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Track Girls Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Cross Country Boys Lead	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Cross Country Girls Lead	10.5.0000.1503.134.01.0000	1	\$3,409.98	\$3,474.77
Cross Country Boys Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Cross Country Girls Asst.	10.5.0000.1503.134.01.0000	1	\$2,512.62	\$2,560.36
Poms (considered club)	10.5.0000.1501.134.01.0000	1	\$2,512.62	\$2,560.36
Poms (considered club)	10.5.0000.1501.134.01.0000 ₃	1	\$2,512.62	\$2,560.36
Unified Poms	10.5.0000.1501.134.01.0000	1	\$1,292.20	\$1,316.75

MacArthur Intramurals				
Mac Badminton	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Mac Basketball	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Mac Bowling	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Mac Bowling	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Mac Floor Hockey	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Mac Volleyball	10.5.0000.1504.134.01.0000	1	\$646.10	\$658.38
Unified Coach (considered intramural)	10.5.0000.1504.134.01.0000	1	\$969.16	\$987.57
Unified Coach (considered intramural)	10.5.0000.1504.134.01.0000	1	\$0.00	\$987.57
MacArthur Club Sponsors				
Mac Anime	10.5.0000.1501.134.01.0000	1	\$646.10	\$658.38
Mac Art Club	10.5.0000.1501.134.01.0000	1	\$1,076.84	\$1,097.30
Mac Dance	10.5.0000.1501.134.01.0000	1	\$646.10	\$658.38
Mac Literary Club	10.5.0000.1501.134.01.0000	1	\$897.37	\$914.42
Mac Creativity Club	10.5.0000.1501.134.01.0000	1	\$897.37	\$914.42
Mac Innovation Club	10.5.0000.1501.134.01.0000	1	\$897.37	\$914.42
Mac Robotics	10.5.0000.1501.134.01.0000	1	\$1,615.26	\$1,645.95
Mac Talent Show	10.5.0000.1501.134.01.0000	1	\$1,076.84	\$1,097.30
Mac Sci. Showcase	10.5.0000.1501.134.01.0000	1	\$646.10	\$658.38
Mac Sci. Showcase	10.5.0000.1501.134.01.0000	1	\$646.10	\$658.38
Mac Art Show	10.5.0000.1501.134.01.0000	1	\$450.19	\$458.74
Mac Student Senate	10.5.0000.1501.134.01.0000	1	\$1,794.72	\$1,828.82
Mac Student Senate	10.5.0000.1501.134.01.0000	1	\$1,794.72	\$1,828.82
Mac PALS Coordinator	10.5.0000.1501.134.01.0000	1	\$2,512.62	\$2,560.36
Mac PALS Asst.	10.5.0000.1501.134.01.0000	1	\$1,794.72	\$1,828.82
Mac Unified Program	10.5.0000.1501.134.01.0000	1	\$969.16	\$987.57
Mac Yearbook	10.5.0000.1501.134.01.0000	1	\$3,409.99	\$3,474.78
Mac Yrbk Asst.	10.5.0000.1501.134.01.0000	1	\$1,615.26	\$1,645.95
Mac Newspaper	10.5.0000.1501.134.01.0000	1	\$1,615.26	\$1,645.95
Performing Arts				
Mac Band Director	10.5.0000.1502.134.01.0000	1	\$3,409.99	\$3,474.78
Mac Orchestra Director	10.5.0000.1502.134.01.0000	1	\$3,409.99	\$3,474.78
Mac Chorus Director	10.5.0000.1502.134.01.0000	1	\$1,974.21	\$2,670.10
Mac Swing Choir			\$646.10	
Recital Director	10.5.0000.1502.134.01.0000	1	\$287.15	\$292.61
Recital Accomp.	10.5.0000.1502.134.01.0000	1	\$466.64	\$475.51
Mac School Production				
Mac Play Director	10.5.0000.1502.134.01.0000	1	\$2,961.31	\$3,154.73
Mac Play Director	10.5.0000.1502.134.01.0000	1	\$2,961.31	\$3,154.73
Mac Asst. Directors Scenery/Stage/Sound/Set	10.5.0000.1502.134.01.0000	1	\$1,076.84	\$1,018.92
Mac Asst. Directors Scenery/Stage/Sound/Set	10.5.0000.1502.134.01.0000	1	\$1,076.84	\$1,018.92
Mac Asst. Directors Scenery/Stage/Sound/Set	10.5.0000.1502.134.01.0000	1	\$1,076.84	\$1,018.92

Mac Asst. Directors Scenery/Stage/Sound/Set	10.5.0000.1502.134.01.0000	1	\$1,076.84	
ELEMENTARY SCHOOL				
Elementary Intramurals				
Ross Intramurals	10.5.0000.1504.134.01.0000	0.5	\$1,000.00	\$1,019.00
Sullivan Intramurals	10.5.0000.1504.134.01.0000	0.5	\$1,000.00	\$1,019.00
Elementary Clubs				
Ross Green Thumb Club	10.5.0000.1110.134.03.0000	1	\$501.66	\$511.19
Ross Clean Up Club	10.5.0000.1110.134.03.0000	1	\$501.66	\$511.19
Ross Ambassadors	10.5.0000.1110.134.03.0000	1	\$1,524.68	\$1,553.65
Ross Ambassadors	10.5.0000.1110.134.03.0000	1	\$1,524.68	\$1,553.65
Sull Math Club	10.5.0000.1110.134.02.0000	1	\$552.97	\$563.48
Sull Math Club	10.5.0000.1110.134.02.0000	1	\$552.97	\$563.48
Sull Girls on the Run	10.5.0000.1501.134.01.0000	1	\$1,059.84	\$1,079.98
Sull Culture Club	10.5.0000.1501.134.01.0000	1	\$1,256.25	\$1,280.12
Sull Tech Team	10.5.0000.1501.134.01.0000	1	\$1,256.25	\$1,280.12
Sull Art Show	10.5.0000.1501.134.01.0000	1	\$450.19	\$458.74
Sull Robotics	10.5.0000.1110.134.02.0000	1	\$2,512.62	\$2,560.36
Sull Ambassadors	10.5.0000.1501.134.01.0000	1	\$1,524.68	\$1,553.65
Sull Ambassadors	10.5.0000.1501.134.01.0000	1	\$1,524.68	\$1,553.65
Ike Art Show	10.5.0000.1501.134.01.0000	1	\$450.19	\$458.74
Performing Arts				
Elem Band	10.5.0000.1502.134.01.0000	1	\$2,871.56	\$2,926.12
Elem Orchestra	10.5.0000.1502.134.01.0000	1	\$2,871.56	\$2,926.12
Elem Chorus	10.5.0000.1502.134.01.0000	1	\$884.74	\$901.55
Sullivan School Production				
Sull Play Director	10.5.0000.1502.134.01.0000	1	\$3,230.52	\$3,154.73
Sull Play Director	10.5.0000.1502.134.01.0000	1	\$3,230.52	\$3,154.73
Sull Asst. Directors Cast & Crew/Set	10.5.0000.1502.134.01.0000	1	\$897.37	\$1,018.92
Sull Asst. Directors Cast & Crew/Set	10.5.0000.1502.134.01.0000	1	\$897.37	\$1,018.92
Sull Asst. Directors Cast & Crew/Set	10.5.0000.1502.134.01.0000	1	\$897.37	\$1,018.92
Webmaster				
Mac	10.5.0000.2225.134.01.0000	1	\$1,700.00	\$1,732.30
Sullivan	10.5.0000.2225.134.01.0000	1	\$1,700.00	\$1,732.30
Ross	10.5.0000.2225.134.01.0000	1	\$1,700.00	\$1,732.30
IKE	10.5.0000.2225.134.01.0000	1	\$1,700.00	\$1,732.30
			\$158,640.73	\$161,623.51
	TOTAL % INCREASE	2019-20 TO 2020-2021		1.90%
	TOTAL \$ INCREASE	2019-20 TO 2020-2021		\$4,793.01



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
INFORMATION ITEM**

Date: March 10, 2021

Title: 2021-22 Preliminary Budget Guidelines and Assumptions

Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION

Budgets are estimates of projected revenues and projected expenditures for a specified period of time. For school districts this is a one-year period (fiscal year), which runs from July 1 through June 30.

In December 2020, the Board of Education approved its 2020 Property Tax Levy having made the following adjustments in order to maximize funding to the Education Fund:

- Reduced the Extension to Working Cash
- Reduced the Extension to Transportation - One time reduction due to the school closures and reduced expenditures.
- Reduced the Extension to Tort - This reduction alone will add approximately \$140,000. to the Education Fund.

The District continues to look at increasing efficiencies across all programs. Currently, budgeted Operating (10, 20, 30, 40, 80) and Working Cash (70) fund revenues for FY21 are estimated at \$24,883,358. Budgeted Operating and Working Cash fund expenditures for FY21 are estimated at \$25,027,619.

Projections as of January 31, 2021 show expenditures currently under budget by approximately \$1,061,171. Current revenue receipts are just slightly under budget by \$119,699. We will continue to keep the Board informed of the collection progression.

With ongoing uncertainty in the Illinois State Budget and federal funding, the District 23 budget may face necessary adjustments and/or reductions during preparation. As financial data is updated, we will adjust the District 23 budget accordingly.

ADMINISTRATIVE CONSIDERATIONS

The Board of Education has authorized the development of the District's budget for the 2021-22 fiscal year.

Based on changes in economic conditions at the local, state, and federal level, these estimates are subject to change since many factors that impact the new budget are unknown during the early stages of its development.

Listed below are the guidelines, assumptions, and parameters that will be used in developing the 2021-22 budget:

REVENUE

- State funding for the 2021-22 school year is again, projected to be flat. While this is not ideal, it is not surprising and will be manageable for District operations.
- We are awaiting the second round of funding under the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). We anticipate an amount close to \$467,000 and will book the revenues in the appropriate fiscal year. We will allow for the rollover of these funds to be largely spent in FY22.
- The Equalized Assessed Valuation (EAV) for 2019 was \$607,532,209. The EAV for 2018 was \$548,505,405. The EAV for 2017 was \$553,717,876. The EAV for 2016 was \$548,611,244.
- Next year's overall tax receipts are based on the Consumer Price Index (CPI), the estimated new growth to the tax base, the impact of tax caps, and refunds.
- The Consumer Price Index (CPI) reported as of December 31, 2020 is 1.4%.
- Evidence-Based Funding (EBF) consolidates and replaces five grant programs: General State Aid, Special Education Personnel, Special Education Funding for Children Requiring Services, Special Education Summer School, and English Learner Education. EBF distributes these funds through a single grant, called the Base Funding Minimum. As stated above, EBF funding for the 2021-22 school year is again expected to remain flat.
- Interest rates on investments continue to remain low. During 2021-22 it is anticipated that rates will increase incrementally. District 23 continues to receive less interest income based on deferred and delayed state and local revenues.
- Property taxes are the District's largest source of revenue for 2021-22. In alignment with historical collection rates, estimated collection rates for 2021-22 will be budgeted between 98% and 99%.
- Administration has continued to explore and review revenue options and will be moving forward with the acceleration of the \$3M₁₇ Working Cash Bond issuance in May, resulting in additional funding for Capital Projects being deposited in June, 2021.

ENROLLMENT

- The three-year cohort survival enrollment projections will be used in calculations for enrollment related budget allocations. The enrollment report shared at the November Board of Education meeting reflected a slight decrease from 2020-21 to 2021-22 with overall student enrollment dropping from 1,420 to 1,404.

SALARIES

- Prospect Heights Education Association (PHEA) employees' base salaries will increase based on the current agreement with salary increases of 3.25% for certified staff, not classified as long-term employees (LTE). LTE will receive an increase equal to 2.25% for the 2021-22 school year.
- Service Employees International Union - Local 73 (SEIU) employees' base salaries will increase based on the current agreement with salary increases of 3.25%.
- Administrator and director salaries will be negotiated for a start date of July 1, 2021.

STAFFING

Education Association (PHEA) Staffing

- The staffing calendar identifies the dates that staffing decisions are scheduled. As specific staffing decisions are made, adjustments will be incorporated in the budget.
- For the purposes of the development of the preliminary 2021-22 budget, staffing will be determined based on estimated student enrollment, program needs, and funding sources.
- Preliminary staffing recommendations will be determined during the staffing process. Recommendations on staffing adjustments will be made at that time.
- Review and plan for reallocation, attrition, and efficiency of operations based on program needs and funding sources. At this time, 2 PHEA staff members will retire at the end of the 2020-21 school year.
- The proposed staffing plan shows an increase of 1.5 FTE for one additional teacher at MacArthur and an additional .5 allocation towards the currently shared School Psychologist at Ross and Sullivan. This increase will result in an additional \$61,090 in salary.

SEIU Custodial Association (SEIU) Staffing

- Review and plan for reallocation, attrition, and efficiency of operations based on program needs and funding sources. At this time, there are no projected custodial retirements through the end of the 2020-21 school year.

Educational Support Staffing

- Review and plan for reallocation, attrition, and efficiency of operations based on program needs and funding sources.

BENEFITS / INSURANCE

- For 2021-22, insurance markets are projected to remain challenging. We are estimating a 10.3% increase in property and casualty costs through SSCIP, and a 3.2% increase in health insurance costs through EBC. Insurance rules and regulations may be enacted which may cause potential changes to occur.

BUDGET ADJUSTMENTS

- In general, line items for purchased services, supplies, and equipment will be frozen. Some line items may be increased based on current economic conditions such as utilities, gas, and postage.
- To support programmatic needs, the following adjustments will be made to the 2021-22 Budget:
 - An additional salary allocation of \$61,090 to cover the additional 1.0 FTE at MacArthur and the .5 FTE for the School Psychologist as proposed in the Preliminary Staffing Plan.
 - As has been discussed with the Board, an additional allocation of \$45,000 is being requested for Technology Services to allow for the continuation of ongoing Managed Network and Cybersecurity Services with Empist. The remaining \$40,000 will be budgeted for in the District's Technology budget.
 - The Per Pupil Allocation will be held at \$188.00/student for the 2021-22 school year. This amount has been held since the 2019-20 school year. We have eliminated the practice of allowing for budgetary carryovers. Principals have been encouraged to spend their budgets thoughtfully and within the appropriate school year. We will continue the non-discretionary set aside amount equal to 25% of the Cost Per Pupil (\$47/student) for furniture replacements. These non-discretionary funds total \$70,547. We will continue to budget an additional non-discretionary allocation of \$50,000 for the District-wide Furniture Replacement Plan to be split between the buildings based on a per-pupil basis.
 - Funding for a General Education Summer School in FY22 may be dependent on an additional round of Federal funding (ESSERS).

SPECIAL EDUCATION

- 2021-22 NSSEO tuition costs and programs are being reviewed by NSSEO. Final NSSEO program costs will reflect necessary changes.

- Administration will continue to budget for the needs of its current Special Education population. Additional funds will be allocated in the Special Education functions for unanticipated student outplacements and obligations.

CAPITAL PROJECTS

- Approved capital projects will be funded largely by the 2021 bond proceeds. Total Fund 60 work for 2021-22 will be budgeted at \$1,509,950.
- Retrofits of the HVAC equipment will continue during the summer of 2021 at Ross and Sullivan and move to MacArthur in FY22.
- Substantial roofing work will take place during the summer of 2021 at MacArthur.
- Fund 20 projects for 2021-22 will include ongoing facility maintenance and repair work including necessary Life Safety items.

TECHNOLOGY

- Technology Services is anticipating continued replacement and updates of equipment and applications during 2021-22. At this point, they are working on a schedule of projector replacements, beginning with MacArthur. Ongoing network upgrades, replacement of staff and student devices, and continued support of instructional software needs remains a priority.

TRANSPORTATION

- The transportation contract with First Student was re-negotiated and renewed for two additional one-year terms, effective August 1, 2020.
- For 2021-22 increases in student transportation costs are estimated to be budgeted at a 3% increase based on current contracts, fuel costs and usage of taxi transportation for SPED and McKinney-Vento students.
- While Transportation revenues continue to be a concern based on possible State transportation revenue pro-rations and reductions, we have not yet received word of any planned reduction for the 2021-22 school year.
- Administration will continue to review options for student transportation cost containment through route refinements and work towards the issuance of a bid towards the middle of the year.

TRANSFERS, LOANS, AND ACCOUNTING RECOMMENDATIONS

- We anticipate the required transfers of bond proceeds from Working Cash to the Capital Projects fund for larger scale, planned facilities needs.
- The transfer of Working Cash interest income to other funds may be recommended to address cash flow needs.

- The transfer from Operations and Maintenance to the Capital Projects Fund may be recommended for the funding of future capital projects.
- Due to delayed and deferred property tax revenue and State and Federal revenue, inter-fund loans may be recommended to address cash flow needs.

RECOMMENDED ACTION

That the Board of Education approves the proposed guidelines, assumptions and budget adjustments relative to the preparation of the 2021-22 fiscal year budget.



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
DISCUSSION ITEM**

Date: October 14, 2020
Title: 2021-22 Budget Calendar
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

DATE RANGE	BUDGET PROCESS
10/14/2020	Board Approves the 2021-22 Budget Calendar
11/11/2020	Board Approves the 2020 Tentative Property Tax Levy
12/9/2020	Board Holds Public Hearing on the 2020 Property Tax Levy
	Board Approves the 2020 Property Tax Levy
01/13/2021	Resolution to Authorize Appointment of Individual to Prepare Budget
01/01 - 02/15/21	Administration Develops Preliminary Financial Guidelines & Assumptions
03/01/21	2021-22 Preliminary Financial Guidelines and Assumptions are Presented to Finance Committee
03/10/21	Board Approves the 2021-22 Preliminary Financial Guidelines & Assumptions
03/15 - 04/30/21	Building Principals and Program Administrators Develop Tentative Budgets
04/15 - 05/30/21	Budget Meetings with Building Principals & Program Administrators
05/01 - 06/30/21	Business Office Assembles the 2021-22 Tentative Budget
06/30/2021	Finance Committee to Receive Tentative Budget
07/14/2021	Board Approves the 2021-22 Tentative Budget and Sets the Date for Public Hearing on Final Budget
07/15 - 08/01/21	Business Office Prepares the Final Budget
08/11/2021	Board Secretary Places the 2021-22 Tentative Budget on Public Display
09/15/21 (New Date)	Board Holds Public Hearing on the 2021-22 Final Budget
	Board Approves the 2021-22 Final Budget

ORDER calling a public hearing concerning the intent of the Board of Education of School District Number 23, Cook County, Illinois, to sell \$3,000,000 Working Cash Fund Bonds.

* * *

WHEREAS, School District Number 23, Cook County, Illinois (the “*District*”), is a duly organized and existing school district created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto, including the Local Government Debt Reform Act of the State of Illinois, as amended; and

WHEREAS, the Board of Education of the District (the “*Board*”) intends to sell bonds in the amount of \$3,000,000 for the purpose of increasing the working cash fund of the District (the “*Bonds*”); and

WHEREAS, the Bond Issue Notification Act of the State of Illinois, as amended, requires the Board to hold a public hearing concerning the Board’s intent to sell the Bonds before adopting a resolution providing for the sale of the Bonds:

NOW, THEREFORE, Be It and It Is Hereby Ordered by the undersigned President of the Board of Education of School District Number 23, Cook County, Illinois, as follows:

1. I hereby call a public hearing to be held at 7:00 o'clock P.M. on the 14th day of April, 2021, in the Betsy Ross Elementary School, 600 North Schoenbeck Road, Prospect Heights, Illinois, in the District, concerning the Board’s intent to sell the Bonds and to receive public comments regarding the proposal to sell the Bonds (the “*Hearing*”).

2. I hereby direct that the Secretary of the Board (the “*Secretary*”) shall (i) publish notice of the Hearing at least once in the *Daily Herald*, the same being a newspaper of general circulation in the District, not less than 7 nor more than 30 days before the date of the Hearing and (ii) post at least 48 hours before the Hearing a copy of said notice at the principal office of the Board, which notice will be continuously available for public review during the entire 48-hour period preceding the Hearing.

3. Notice of the Hearing shall appear above the name of the Secretary and shall be in substantially the following form:

**NOTICE OF PUBLIC HEARING CONCERNING THE INTENT OF
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NUMBER 23,
COOK COUNTY, ILLINOIS
TO SELL \$3,000,000 WORKING CASH FUND BONDS**

PUBLIC NOTICE IS HEREBY GIVEN that School District Number 23, Cook County, Illinois (the “*District*”), will hold a public hearing on the 14th day of April, 2021, at 7:00 o’clock P.M. The hearing will be held in the Betsy Ross Elementary School, 600 North Schoenbeck Road, Prospect Heights, Illinois. The purpose of the hearing will be to receive public comments on the proposal to sell bonds in the amount of \$3,000,000 for the purpose of increasing the working cash fund of the District.

By order of the President of the Board of Education of School District Number 23, Cook County, Illinois.

DATED the 10th day of March, 2021.

Mari-Lynn Peters
Secretary, Board of Education,
School District Number 23,
Cook County, Illinois

Note to Publisher: Please be certain that this notice appears above the name of the Secretary of the Board.

4. At the Hearing, the Board shall explain the reasons for the proposed bond issue and permit persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits. The Board shall not adopt a resolution selling the Bonds for a period of seven (7) days after the final adjournment of the Hearing.

Ordered this 10th day of March, 2021.

President, Board of Education,
School District Number 23,
Cook County, Illinois

MINUTES of a regular public meeting of the Board of Education of School District Number 23, Cook County, Illinois, held in the MacArthur Middle School, 700 North Schoenbeck Road, Prospect Heights, Illinois, in said School District at 7:00 o'clock P.M., on the 10th day of March, 2021.

* * *

The meeting was called to order by the President, and upon the roll being called, Jim Bednar, the President, and the following members were physically present at said location: _

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: _____

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The President announced that in view of the current financial condition of the District, the Board of Education would consider the adoption of a resolution declaring its intention to issue \$3,000,000 working cash fund bonds pursuant to Article 20 of the School Code and directing that notice of such intention be published.

Whereupon Member _____ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION declaring the intention to issue \$3,000,000 Working Cash Fund Bonds of School District Number 23, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, and directing that notice of such intention be published in the manner provided by law.

* * *

WHEREAS, pursuant to the provisions of Article 20 of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “Code”), a fund to be known as a Working Cash Fund (the “Fund”) may be created and maintained in and for School District Number 23, Cook County, Illinois (the “District”), in the manner prescribed in the Code, for the purpose of enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes; and

WHEREAS, under the provisions of the Code, the Board of Education of the District (the “Board”) is authorized to incur an indebtedness and issue bonds as evidence thereof (the “Bonds”) for the purpose of increasing the Fund; and

WHEREAS, the Board has determined and does hereby determine that it is advisable, necessary and in the best interests of the District that the Fund be increased and that the District incur an indebtedness and issue Bonds as evidence thereof in the amount of \$3,000,000 for said purpose; and

WHEREAS, before such Bonds may be issued for said purpose, the Board must adopt a resolution declaring its intention to issue such Bonds for said purpose and direct that notice of such intention be published as provided by law:

NOW, THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of School District Number 23, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. Declaration of Intent. The Board hereby declares its intention to avail of the provisions of the Code, and to issue Bonds in the amount of \$3,000,000 for the purpose of increasing the Fund and enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes.

Section 3. Notice of Intent. In accordance with the provisions of Section 5 of the Local Government Debt Reform Act of the State of Illinois, as amended, notice of said intention to avail of the provisions of Article 20 of the Code and to issue Bonds for the purpose of increasing the Fund shall be given by publication of such notice at least once in the *Daily Herald*, the same being a newspaper of general circulation in the District.

Section 4. Form of Notice. The notice of intention to issue the Bonds shall be in substantially the following form:

**NOTICE OF INTENTION OF
SCHOOL DISTRICT NUMBER 23, COOK COUNTY, ILLINOIS
TO ISSUE \$3,000,000
WORKING CASH FUND BONDS**

PUBLIC NOTICE is hereby given that on the 10th day of March, 2021, the Board of Education (the “*Board*”) of School District Number 23, Cook County, Illinois (the “*District*”), adopted a resolution declaring its intention and determination to issue bonds in the aggregate amount of \$3,000,000 for the purpose of increasing the Working Cash Fund of the District, and it is the intention of the Board to avail of the provisions of Article 20 of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and to issue said bonds for the purpose of increasing said Working Cash Fund. Said Working Cash Fund is to be maintained in accordance with the provisions of said Article and shall be used for the purpose of enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes.

A petition may be filed with the Secretary of the Board (the “*Secretary*”) within thirty (30) days after the date of publication of this notice, signed by not less than 1,323 voters of the District, said number of voters being equal to ten percent (10%) of the registered voters of the District, requesting that the proposition to issue said bonds as authorized by the provisions of said Article 20 be submitted to the voters of the District. If such petition is filed with the Secretary within thirty (30) days after the date of publication of this notice, an election on the proposition to issue said bonds shall be held on the 15th day of March, 2022. The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed within said thirty (30) day period, then the District shall thereafter be authorized to issue said bonds for the purpose hereinabove provided.

By order of the Board of Education of School District Number 23, Cook County, Illinois.

DATED this 10th day of March, 2021.

Mari-Lynn Peters
Secretary, Board of Education,
School District Number 23,
Cook County, Illinois

Jim Bednar
President, Board of Education,
School District Number 23,
Cook County, Illinois

Note to Publisher: Please be certain that this notice appears over the names of the President and Secretary of the Board.

Section 5. Further Proceedings. If no petition signed by the requisite number of voters is filed with the Secretary of the Board within thirty (30) days after the date of the publication of such notice of intention to issue the Bonds, the Board shall, by appropriate proceedings to be hereafter taken, fix the details concerning the issue of the Bonds and provide for the levy of a direct annual tax to pay the principal and interest on the same.

Section 6. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 7. Repealer and Effective Date. All resolutions and parts of resolutions in conflict herewith be and the same are hereby repealed and that this Resolution be in full force and effect forthwith upon its adoption.

Adopted March 10, 2021.

President, Board of Education

Secretary, Board of Education

Member _____ moved and Member _____
seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: _____

The following members voted NAY: _____

Whereupon the President declared the motion carried and said resolution adopted, and in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of School District Number 23, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF MINUTES AND RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of School District Number 23, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 10th day of March, 2021, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION declaring the intention to issue \$3,000,000 Working Cash Fund Bonds of School District Number 23, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, and directing that notice of such intention be published in the manner provided by law.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 10th day of March, 2021.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
 COUNTY OF COOK)

PETITION

We, the undersigned, do hereby certify that we are voters of School District Number 23, Cook County, Illinois, and as such voters, we do hereby request that the following proposition be submitted to the voters of said School District: “Shall the Board of Education of Prospect Heights School District Number 23, Cook County, Illinois, be authorized to issue \$3,000,000 bonds for a working cash fund as provided for by Article 20 of the School Code?”; and we do hereby further request that the Secretary of said Board of Education of said School District certify said proposition to the County Clerk of The County of Cook, Illinois, for submission to said voters at the general primary election to be held on the 15th day of March, 2022:

SIGNATURE	PRINTED NAME	STREET ADDRESS OR RURAL ROUTE NUMBER	CITY, VILLAGE OR TOWN	COUNTY (ILLINOIS)
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook
_____	_____	_____	_____	Cook

The undersigned, being first duly sworn, deposes and certifies that he or she is at least 18 years of age, his or her residence address is _____ (Street Address), _____ (City, Village or Town), _____ County, _____ (State), that he or she is a citizen of the United States of America, that the signatures on the foregoing petition were signed in his or her presence and are genuine, that to the best of his or her knowledge and belief the persons so signing were at the time of signing said petition registered voters of said School District and that their respective residences are correctly stated therein.

Signed and sworn to before me this
 ____ day of _____, 2021.

 Illinois Notary Public

My commission expires _____

(NOTARY SEAL)

FACT SHEET
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II
CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021

This chart outlines the primary differences between the Elementary and Secondary School Emergency Relief (ESSER) Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020, and the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
Authorizing Legislation	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021
Period of Funds Availability	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2022.	Same as ESSER Fund (CARES Act): May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by SEAs and subrecipients through September 30, 2023.
SEA Deadline for Awarding Funds	SEA must award the funds within one year of receiving them, which will be April through June 2021, depending on an SEA’s award date.	SEA must award the funds within one year of receiving them, which will be January 2022.
Definition of “Awarded”	For the 90 percent of funds for local educational agencies (LEAs), funds are generally considered “awarded” when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 18003(e) of the CARES Act), funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.	Same as ESSER Fund (CARES Act): For the 90 percent of funds for LEAs, funds are generally considered “awarded” when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 313(e) of the CRRSA Act), funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.
Uses of Funds	The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19. Note that the “additional” LEA allowable uses of funds under the CRRSA Act already were permitted under the CARES Act.	Same as ESSER Fund (CARES Act): Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.
Equitable Services	An LEA that receives ESSER funds under the CARES Act (Section 18005) must provide equitable services to non-public school	The CRRSA Act includes a separate program of Emergency Assistance for Non-Public Schools for which eligible non-public

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)
	students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	schools may apply to an SEA to receive services or assistance. Consequently, LEAs are not required to provide equitable services under ESSER II.
Maintenance of Effort (MOE)	Under the CARES Act, a State that receives ESSER funds must maintain support for elementary and secondary education and State support for higher education in each of fiscal years (FY) 2020 and 2021 at least at the level of such support that is the average of the support for elementary and secondary education and higher education provided in the three fiscal years preceding the date of enactment of the CARES Act (FYs 2017, 2018, 2019).	Under the CRRSA Act, a State that receives ESSER II funds must maintain support for elementary and secondary education and higher education in FY 2022 based on the proportional share of the State’s support for elementary and secondary education and higher education relative to the State’s overall spending averaged over FYs 2017, 2018, and 2019.
Reporting	Under the CARES Act, each SEA that receives ESSER funds must meet the reporting requirements of section 15011 of the CARES Act, which are satisfied through the Federal Funding Accountability and Transparency Act (FFATA) reporting, and other reporting as the Secretary may require (Annual Reporting).	Under the CRRSA Act, each SEA that receives ESSER II funds must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.
Tracking of Funds	ESSER funds must be tracked separately from ESSER II funds.	ESSER II funds must be tracked separately from ESSER funds.

Budget Performance Update: Prospect Heights SD 23 (Operating Funds: ED, O/M, Trans., IMRF/SS, WC, Tort)



Fund summary basis: Operating Funds

Month of January (fiscal year 2021):

- ↓ Total MTD Revenues: \$524,478; under plan* (unfavorable) by **-\$420,748**
- ↓ Total MTD Expenditures: \$1,680,432; under plan (favorable) by **-\$244,720**

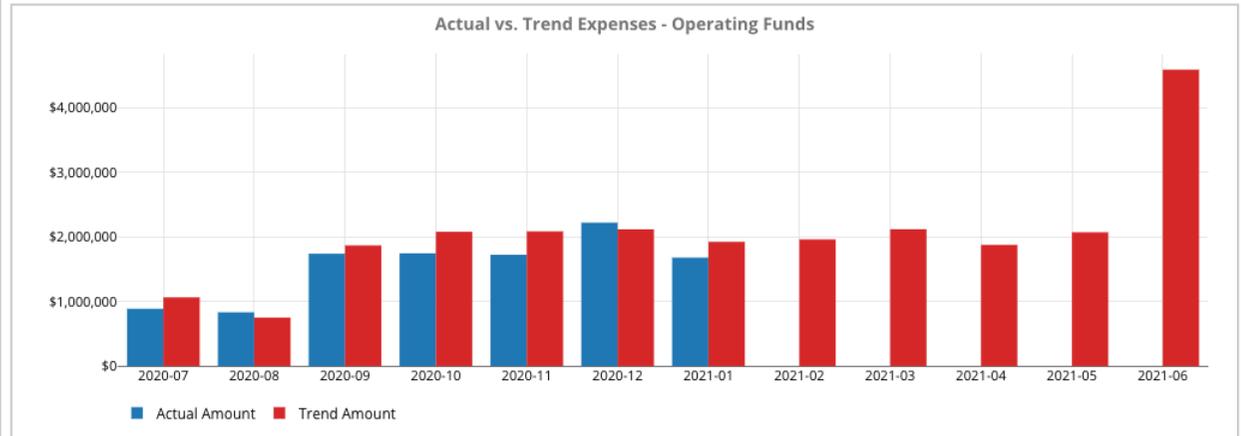
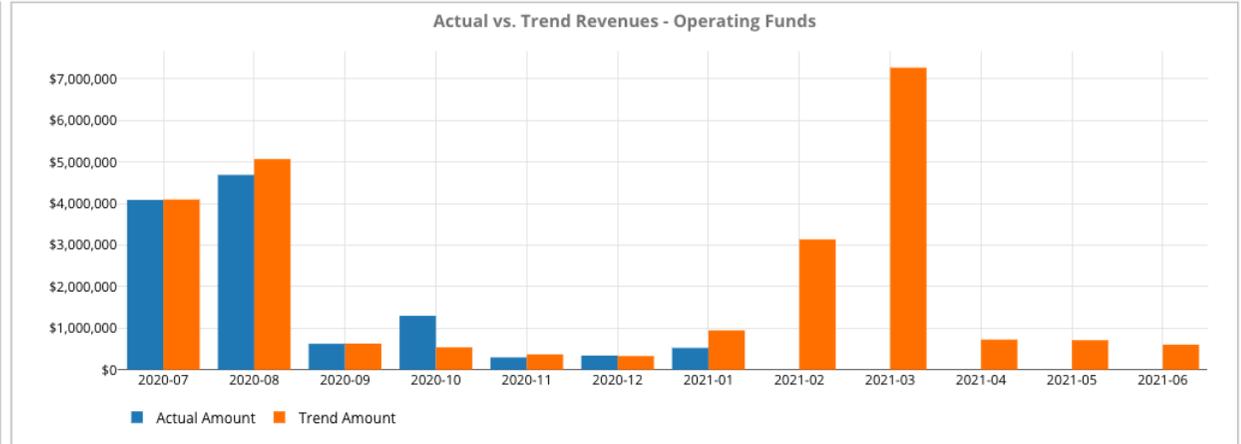
Fiscal year to date (July-January):

- ↓ Total YTD Revenues: \$11,856,579 (48.5% of annual budget compared to 47.8% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$119,699**
 - ↓ 1000 Local Sources: **-\$766,994**
 - 2000 Flow-Through Sources: +\$0
 - ↑ 3000 State Sources: +\$103,301
 - ↑ 4000 Federal Sources: +\$544,588
 - ↓ 7000 Other Financing Sources: **-\$594**
- ↓ Total YTD Expenditures: \$10,837,843 (44.2% of annual budget compared to 48.1% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$1,061,171**
 - ↓ 000 Transfer: **-\$19,391**
 - ↓ 100 Salaries: **-\$181,404**
 - ↓ 200 Employee Benefits: **-\$45,831**
 - ↓ 300 Purchased Services: **-\$919,427**
 - ↑ 400 Supplies & Materials: **+\$163,887**
 - ↓ 500 Capital Outlay: **-\$163,713**
 - ↑ 600 Other Objects: **+\$104,707**
 - 700 Non-Capitalized Equipment: +\$0

End of Fiscal Year Projection

	Projected	Annual Budget	Variance
Total Revenues	\$24,302,434	\$24,422,133	-\$119,699
Total Expenditures	\$23,465,715	\$24,526,886	-\$1,061,171
Difference	↑+\$836,719	-\$104,753	+\$941,472

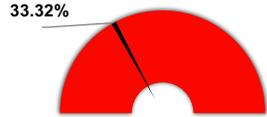
* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).



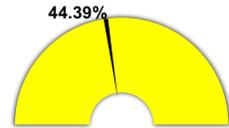
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending January 31, 2021

Projected Year-End Balances as % of Budgeted Expenditures

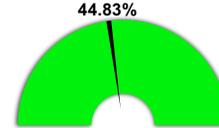


Actual YTD Expenditures



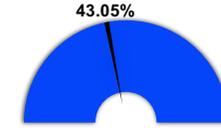
Projected YTD Expenditures 48.65%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits 46.08%

Actual YTD Other Objects



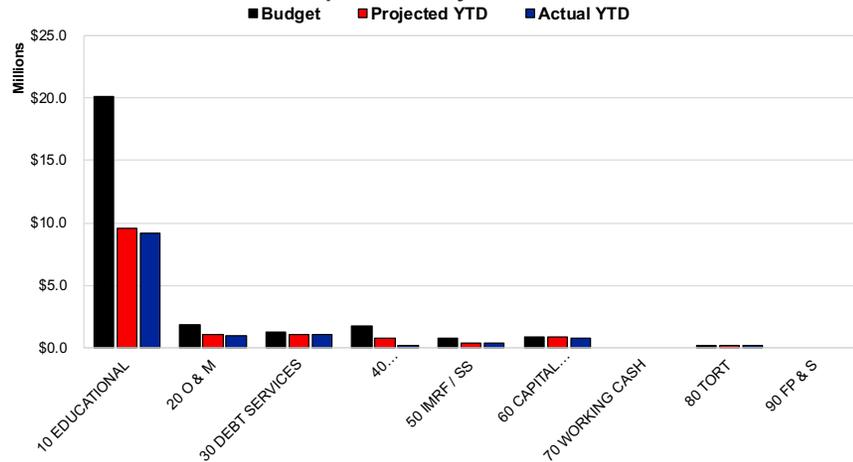
Projected YTD Other Objects 56.34%

All Funds | Top 10 Expenditures by Program YTD

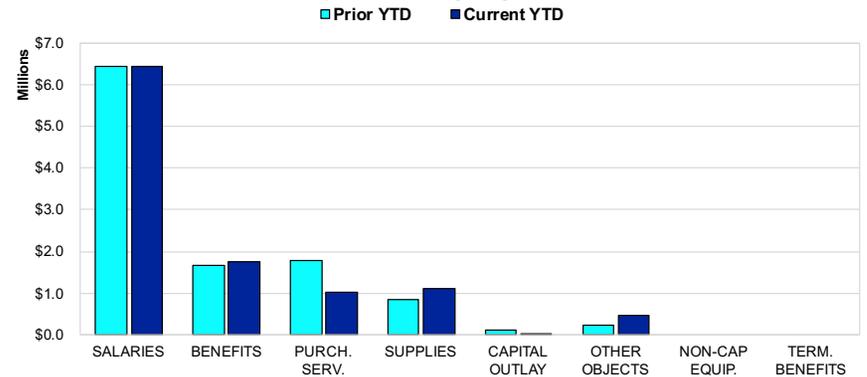
Regular Programs	\$3,065,133
Support Services - Business	\$2,793,920
Special Education/Remedial Programs	\$1,455,340
Support Services - Instructional Staff	\$1,005,391
Support Services - Pupils	\$980,844
Debt Services - Payments of Principal on Long-term Debt	\$915,330
Support Services - School Administration	\$644,010
Support Services - General Administration	\$423,763
Payments to Other Govt. Units - Tuition (In-State)	\$322,451
Bilingual Programs	\$297,325

Percent of Total Expenditures Year-to-Date 92.20%

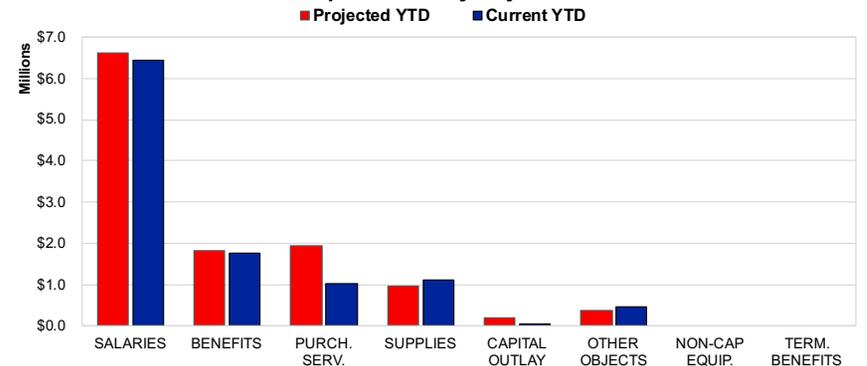
Expenditures by Fund



Expenditures by Object



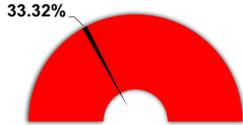
Expenditures by Object



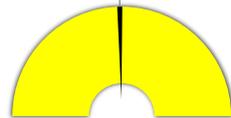
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending January 31, 2021

Projected Year-End Balances as % of Budgeted Revenue

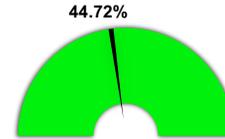


Actual YTD Revenues 48.54%



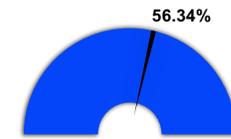
Projected YTD Revenues 49.03%

Actual YTD Local Sources 44.72%



Projected YTD Local Sources 48.50%

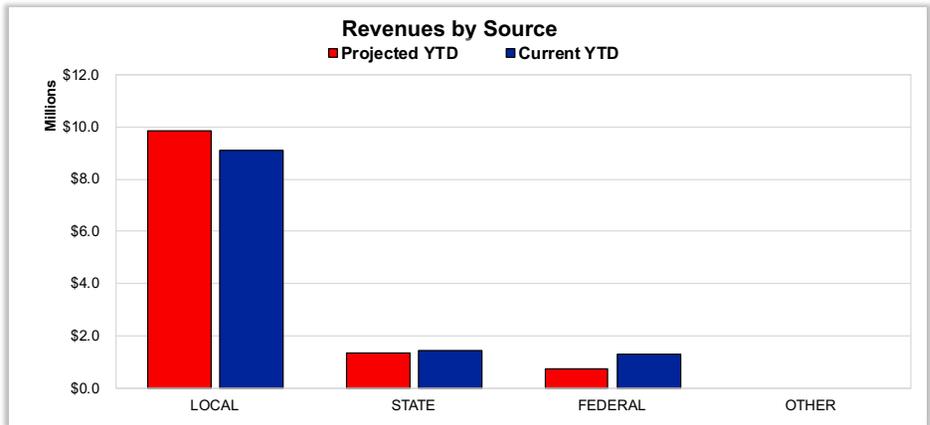
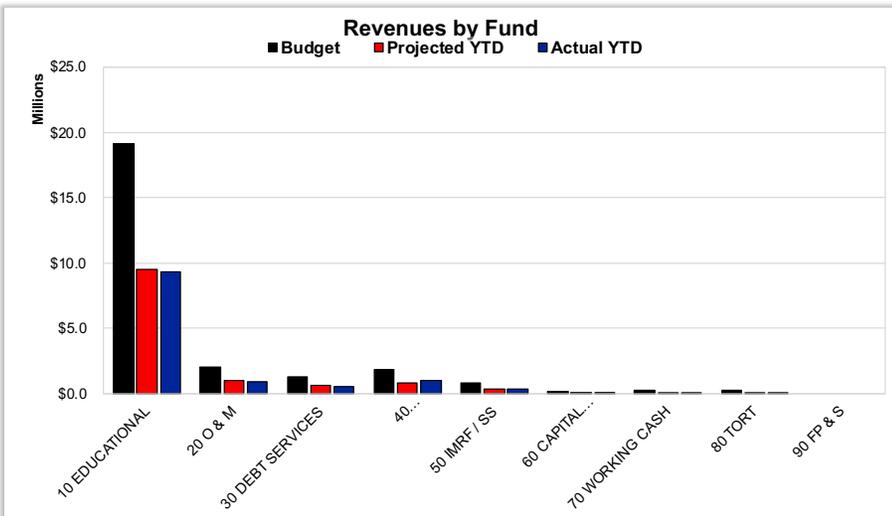
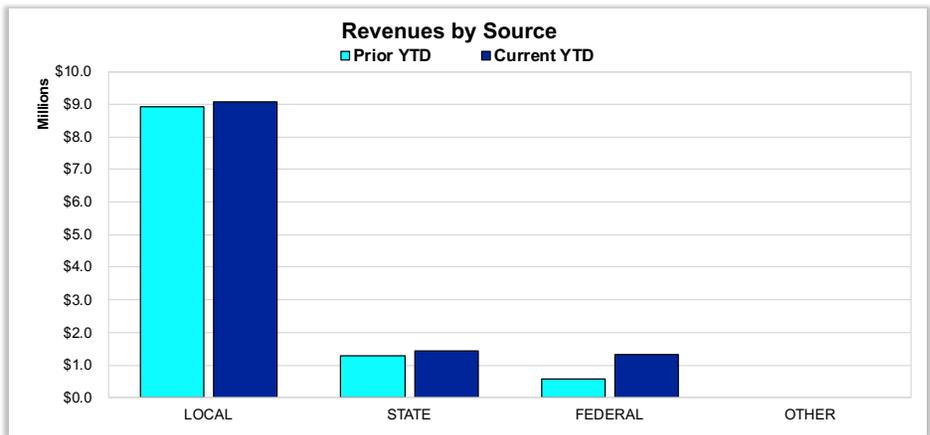
Actual YTD State Sources 56.34%



Projected YTD State Sources 52.31%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$9,297,035
Unrestricted Grants-in-Aid	\$984,996
Food Service	\$707,489
State Transportation Reimbursement	\$378,423
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$299,411
Textbook Income	\$233,796
Federal Special Education	\$202,138
Title I	\$77,726
Other Revenue from Local Sources	\$54,350
3900s	\$51,103
Percent of Total Revenues Year-to-Date	98.71%



Minutes of District 23 Finance Committee Meeting

The Board of Education Prospect Heights School District 23

A District 23 Finance Committee Meeting of the Board of Education of Prospect Heights School District 23 was held Monday, February 1, 2021, beginning at 5:30 PM in the Grodsky Administration Building
700 N Schoenbeck Rd
Prospect Heights, IL 60070.

I. Call to Order

II. Discussion Items

A. Requests for Proposals (RFP) for Financial Audit Services

The engagement with Evans, Marshall, Pease ended on June 30, 2020. The Business Office would like to issue a competitive solicitation for proposals for Financial Audit Services to review potential partners and pricing beginning July 1, 2021.

B. Property Tax Appeals Board (PTAB) Discussion

The attached memo provides some insight into the PTAB process and requests further clarification from the Committee. A sample resolution has also been attached pending direction from the Committee.

C. Discussion of Bond Issuance

Amy will provide an update on the next steps in the Bond Issuance Discussions. Elizabeth Hennessey will be providing a short overview that will be available to the Committee in advance of the meeting.

D. Discussion of Preliminary Insurance Rates Through Educational Benefit Cooperative (EBC)

District 23 participated in the Pre-Renewal Meeting on Thursday, January 28th. Amy has provided a brief summary of the EBC renewal projection for the 2021-22 school year.

E. Student Transportation Services

Status of contract with First Student and analysis of routing and services to date.

1. Hazardous Routes

Discussion of current IDOT approved hazardous travel areas within the District.

2. Community Stops

Discussion of "Community Stop" philosophy and status of implementation and challenges of current environment.

F. Summer School Update & Acceleration of Resolution to Transfer Funds

Discussion of Summer School status for both Special and General Education Programs as well as the correlating account transfers and interfund transfer from the Transportation Fund to the Education Fund.

III. Financial Reporting to the Committee

Monthly review of Year to Date Revenue and Expenditures

IV. Old Business

A. Approval of Minutes - Finance Committee Meeting of January 4, 2021

The Buildings and Sites Committee recommends approval of the minutes from the January 4, 2021 meeting as written.

Approve minutes. This motion, made by Mari-Lynn Peters and seconded by Gonca Paul, Passed.

Carol Botwinski: Yea, Gonca Paul: Yea, Mari-Lynn Peters: Yea

V. New Business

Review of fees collection update. Continuing to make progress on collections.

Also discussed strategy regarding MacArthur locks and gym uniforms that have been purchased, but not used this year. Most likely a credit for next school year.

Also discussed future topic of ESSERs grant allocations.

VI. Adjournment

I move to adjourn. This motion, made by Mari-Lynn Peters and seconded by Gonca Paul, Passed.

Carol Botwinski: Yea, Gonca Paul: Yea, Mari-Lynn Peters: Yea