

Meeting of the Board of Education Park Ridge-Niles School District 64

Board of Education Agenda

Monday, December 16, 2013
Regular Board Meeting
Field Elementary School – South Gym
707 Wisner Avenue
Park Ridge, IL 60068

On some occasions the order of business may be adjusted as the meeting progresses to accommodate Board members' schedules, the length of session, breaks and other needs.

At 7:00 p.m. the Field String Ensemble students will perform until 7:20 p.m.

Monday, December 16, 2013

TIME

APPENDIX

- | | | |
|-----------|--|--|
| 6:30 p.m. | Meeting of the Board Convenes <ul style="list-style-type: none">• Roll Call• Introductions• Opening Remarks from President of the Board | |
| 6:30 p.m. | <ul style="list-style-type: none">• Board Recesses and Adjourns to Closed Session<ul style="list-style-type: none">-- Appointment, Employment, Compensation, Discipline or Performance of Specific Employees [5 ILCS 120/2(c) (1)-- Collective Negotiations 5 ILCS 120/2(c)(2). | |
| 7:00 p.m. | <ul style="list-style-type: none">• Board Adjourns from Closed Session for a Short Recess | |
| 7:20 p.m. | <ul style="list-style-type: none">• Board Convenes to Public Hearing on Tax Levy | |
| 7:30 p.m. | <ul style="list-style-type: none">• Board Adjourns from Public Hearing on Tax Levy and Resumes Regular Meeting• Public Comments• Update on Superintendent Search<ul style="list-style-type: none">-- Board President• Approval of Notice of Remedial Warning<ul style="list-style-type: none">-- Superintendent• Present Final Calendar for 2014-15 & Tentative Calendars for 2015-16 & 2016-17<ul style="list-style-type: none">-- Superintendent• Resolution #1106 to Adopt Final 2013 Tax Levy<ul style="list-style-type: none">-- Business Manager• Resolution #1107 of Intent to Issue Working Cash Bonds and Set Public Hearing | <div>A-1</div> <div>A-2</div> <div>A-3</div> <div>A-4</div> <div>A-5</div> |

-- Business Manager

- **Approval of the Construction Documents for the Field School Project and Approval to Bid for the Field School Project** A-6

-- Director of Facility Management/
Fanning Howey

Action Item 13-12-6

- **Report on Student Registration and Participatory Fees** A-7

-- Business Manager

- **Resolution #1108 Regarding the School District to Pay Certain Invoices Prior to Board Approval at the January 28, 2014 Regular Board of Education Meeting** A-8

-- Business Manager

Action Item 13-12-7

- **Discussion of Board Goal/Communications #3 – Board Operating Plan (Working Draft)** A-9

-- Board Member/Business Manager

- **First Reading of Policies from PRESS Issues 79, 80, and 81** A-10

-- Superintendent

- **Consent Agenda -** Action Item 13-12-8 A-11

-- Board President

- Personnel Report
- Bills, Payroll and Benefits
- Approval of Financial Update for the Period Ending November 30, 2013
- Approval of Contract for Audit Services in 2013-14
- Re-adoption of Board Goals 2013-15
- Approval of Intergovernmental Agreement for the cost-sharing of PTAB Appeal Intervention Costs
- Acceptance of Donation
- Destruction of Audio Closed Minutes

- **Approval of Minutes** Action Item 13-12-9 A-12

-- Board President

- COW: Communications..... November 18, 2013
- COW: Finance..... November 18, 2013
- Regular Board Meeting Minutes..... November 18, 2013
- Closed Session Minutes..... November 18, 2013

- **Board Member Liaison Report** A-13

-- Board of Education

- Board Advanced Technology Committee (BATC)
- ED-RED
- Triple I Conference
- PTO/A Presidents Meeting
- Elementary Learning Foundation
- Insurance Committee
- Traffic Safety Meeting

- **Other Discussion and Items of Information** A-14

-- Superintendent

- Upcoming Agenda
 - Freedom of Information Act Request (FOIA)
 - Memoranda of Information
 - Follow-up on Collection of Prior Years Student Fees
 - Follow-up on Collection of Current Years Student Fees
 - Follow-up on Board Goal/ Student Learning #3 – Technology Metrics
 - 2013 District 64 Employee Campaign for Park Ridge Community Fund
 - Update on Infosnap Online Registration
 - Minutes of Board Committees
 - Wellness Committee Minutes of November 12, 2013
 - Other
 - Follow-up on Security Recommendations
- **Approval of Unpaid Suspension of an Employee** A-15
 -- Superintendent Action 13-12-10
- **Board Adjournment to Closed Session (if needed)**
 -- Appointment, Employment, Compensation, Discipline, or Performance of Specific Employees [5 ILCS 120/2(c) (1)]
 -- Collective Negotiations 5 ILCS 120/2(c)(2).

Next Meeting: Tuesday, January 28, 2014
 6:00 p.m. – Closed Session
 7:15 p.m. - Public Hearing on Issuance of Bonds
 7:30 p.m. – Regular Board Meeting
 Jefferson School – Multipurpose Room
 8200 Greendale
 Niles, IL 60714

January 28, 2014 – Jefferson School – Multipurpose Room

Closed Session – 6:00 p.m.

Public Hearing on Issuance of Bonds – 7:15 p.m.

Regular Board Meeting – 7:30 p.m.

- Pledge of Allegiance and Welcome
- Adopt Final Calendar for 2014-15 & Tentative Calendars for 2015-16 & 2016-17
- Report on Social Emotional Learning Programming
- Board Goal/ Communications # 1 - District 64 Website Study
- Approval of Policies from PRESS Issues 79, 80 and 81
- Approval of December Financials Ending December 31, 2013
- Follow-up on Collection of Current Years Student Fees (memo of info.)

January 30, 2014 – Field School – North Gym

Committee-of-the-Whole: Curriculum – 6:00 – 9:00 p.m.

February 10, 2014 – Field School – North Gym

Committee-of-the-Whole: Finance – 6:30 p.m.

- Annual Financial Projections Update

Special Board Meeting – 7:30 p.m.

- Adoption of Resolution # Directs the Business Manager Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2014-15 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105 ILCS 5/17-1
- 2014-15 Staffing Report
- Preliminary Options for Technology Funding
- Consent Agenda (Bills)

- Follow-up on Collection of Current Years Student Fees (memo of info.)

February 24, 2014 – Field School – North Gym

Regular Board Meeting – 7:30 p.m.

- Pledge of Allegiance and Welcome
- Approve Parameters Resolution Authorizing Bond Sale With Approval of Board President, Superintendent, and Business Manager
- Board Authorizes 2014-15 Staffing Plan
- Award Contract for Regular & Summer School Transportation Services
- Progress Report on Board Goal/Student Learning #2 – 21st Century Learning
- Approval of January Financials Ending January 31, 2014
- Follow-up on Collection of Current Years Student Fees (memo of info.)

March 24, 2014 – Lincoln School – Gym

Regular Board Meeting – 7:30 p.m.

- Pledge of Allegiance and Welcome
- Update on Board Goal/Student Learning #2 – 21st Century Learning
- Award Contract for Regular Transportation and Summer School Services 2014-15
- Approval of February Financials Ending February 28, 2014
- Healthy Living Month (memo)
- Follow-up on Collection of Current Years Student Fees (memo of info.)

April 14, 2014 – Field School – North Gym

Committee-of-the-Whole: Finance – 7:00 p.m.

April 28, 2014 – Franklin School – Gym

Regular Board Meeting – 7:30 p.m.

- Pledge of Allegiance and Welcome
- Update on Board Goal/Student Learning #4 – Instructional Technology Coach (ITC) Impact
- Approval of March Financials Ending March 31, 2014
- Follow-up on Collection of Current Years Student Fees (memo of info.)

Upcoming Topics

- Pledge of Allegiance and Welcome – 5/19/14
- Approval of April Financials Ending April 30, 2014 – 5/19/14
- Follow-up on Collection of Current Years Student Fees (memo of info.) – 5/19/14
- Approval of May Financials Ending May 31, 2014 – 6/23/14
- Follow-up on Collection of Current Years Student Fees (memo of info.) – 6/23/14

TBD

- Approval of Superintendent
- Report on English Language Learners and Changing Needs
- Discussion on Class Size Determination Process
- Approval of Facility Master Plan Phase II
- Progress Report on 2013-14 District-wide Priorities & Strategic Plan Activities
- Recognition/Plans for Community Finance Committee
- Intergovernmental Agreements District 62 and NSSEO

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Facility Management at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

All action items included
in this packet are subject to
final Board approval.

Update on Superintendent Search

Approval of Notice of Remedial Warning

ACTION ITEM 13-12-3

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, adopt the Resolution Authorizing Issuance of a Notice of Remedial Warning to be issued to Norita (Dee Dee) Kramer.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

To: Board of Education

From: Dr. Philip Bender

Date: December 16, 2013

Re: Presentation of Final Calendar for 2014-15 & Tentative Calendars for 2015-16 and 2016-17

The Calendar Committee met on December 3, 2013 to review and confirm the 2014-15 school calendar and tentative calendars for 2015-16 and 2016-17. We are asking the Board to review these calendars and at the January 28, 2014 Board of Education Meeting adopt the 2014-15 final calendar and tentative calendars for 2015-16 and 2016-17. Following is a summary of key dates for the three calendars.

Tentative School Calendar for 2014-15

Institute Day – August 25, 2014

First Day for Students – August 26, 2014

Winter Break – Begin December 22, 2014 – Return January 5, 2015 – aligns with District 207

Spring Break – Begin March 30, 2015 – Return April 7, 2015 – aligns with District 207

Last Day – June 11, 2015

Notes:

- School begins for students on Tuesday.
- Return from Winter Break on Monday.
- Students are not in attendance the Monday following Spring Break (April 6, 2015).

Tentative School Calendar for 2015-16

Institute Day – August 24, 2015

First Day for Students – August 25, 2015

Winter Break – Begin December 21, 2015 – Return January 4, 2016 – aligns with District 207

Spring Break – Begin March 28, 2016 – Return April 4, 2016 - aligns with District 207

Last Day – June 9, 2016

Notes:

- School begins for students on Tuesday.
- Return from Winter Break on Monday.
- Students are not in attendance the Friday preceding Spring Break (March 25, 2016).

Tentative School Calendar for 2016-17

Institute Day – August 22, 2016

First Day for Students – August 23, 2016

Winter Break – Begin December 26, 2016 – Return January 9, 2017 – aligns with District 207

Spring Break – Begin March 27, 2017 – Return April 3, 2017 - aligns with District 207

Last Day – June 8, 2017

Notes:

- School begins for students on Tuesday.
- Return from Winter Break on Monday.
- Students are not in attendance the Friday preceding Spring Break (March 24, 2017).

**SCHOOL DISTRICT 64 PARK RIDGE-NILES
2014-15**

AUGUST

Mon	Tue	Wed	Thr	Fri	Total
TI	(26	27	28	29	4
			Total		4

(4)

SEPTEMBER

Mon	Tue	Wed	Thr	Fri	Total
HOL	2	3	4	5	4
8	9	10	11	12	5
15	16	17	18	19	5
22	23	24	25	26	5
29	30				2
			Total		21

(25)

OCTOBER

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	3
6	7	8	9	10	5
HOL	14	15	16	17	4
20	21	22	23	24	5
27	28	29	30	31	5
			Total		22

(47)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
3	TI	5	6	7	4
10	XH	12	13	14	5
17	18	19	20	21	5
FPT	NIA	NIA	HOL	NIA	0
			Total		14

(61)

DECEMBER

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	5
8	9	10	11	12	5
15	16	17	18	19	5
NIA	NIA	NIA	HOL	NIA	0
NIA	NIA	NIA			0
			Total		15

(76)

JANUARY

Mon	Tue	Wed	Thr	Fri	Total
			HOL	NIA	0
5	6	7	8	9	5
12	13	14	15	16	5
HOL	20	21	22	23	4
26	27	28	29	30	5
			Total		19

(95)

FEBRUARY

Mon	Tue	Wed	Thr	Fri	Total
2	3	4	5	TI	4
9	10	11	XH	13	5
HOL	17	18	19	20	4
23	24	25	26	27	5
			Total		18

(113)

MARCH

Mon	Tue	Wed	Thr	Fri	Total
XH	3	4	5	6	5
9	10	11	12	13	5
16	17	18	19	20	5
23	24	25	26	27	5
NIA	NIA				0
			Total		20

(133)

APRIL

Mon	Tue	Wed	Thr	Fri	Total
		NIA	NIA	HOL	0
FPT	7	8	9	10	4
13	14	15	16	17	5
20	21	22	23	24	5
27	28	29	30		4
			Total		18

(151)

MAY

Mon	Tue	Wed	Thr	Fri	Total
				1	1
4	5	6	7	8	5
11	12	13	14	15	5
18	19	20	21	22	5
HOL	26	27	28	29	4
			Total		20

(171)

JUNE

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	5
8	9	10	11		4
			Total		9

(180)

JULY

Mon	Tue	Wed	Thr	Fri	Total

School Begins:	8/26/14
School Closes:	6/11/15
Pupil Attendance Days:	180
Approved Institute Days:	3
Approved All Day Parent/Teacher:	2
Conference Days:	
TOTAL (185 days or more):	185

UPCOMING ELECTIONS

Primary Election	3/18/14
General Election	11/4/14
Primary Election	2/24/15
General Election	4/7/15

SCHOOL HOLIDAYS

Labor Day	9/1/14
Columbus Day	10/13/14
Veterans' Day	11/11/14 XH
Thanksgiving Day	11/27/14
Christmas Day	12/25/14
New Year's Day	1/1/15
M.L. King Day	1/19/15
Lincoln's Birthday	2/12/15 XH
Presidents' Day	2/16/15
Pulaski Day	3/2/15 XH
Good Friday	4/3/15
Memorial Day	5/25/15

CALENDAR LEGEND

Legal School Holidays	HOL
Institutes	TI
Not in Attendance	NIA
School Begins	(
School Closes)
Half-day Inservice	XHI
Full-day Parent/Teacher Conf.	FPT
Attendance Day - Holiday Waiver	XH
Half-day School Improvement	XHS

**SCHOOL DISTRICT 64 PARK RIDGE-NILES
2015-16**

AUGUST

Mon	Tue	Wed	Thr	Fri	Total
TI	(25	26	27	28	4
31					1
			Total		5

(5)

SEPTEMBER

Mon	Tue	Wed	Thr	Fri	Total
	1	2	3	4	4
HOL	8	9	10	11	4
14	15	16	17	18	5
21	22	23	24	25	5
28	29	30			3
			Total		21

(26)

OCTOBER

Mon	Tue	Wed	Thr	Fri	Total
			1	2	2
5	6	7	8	9	5
HOL	13	14	15	16	4
19	20	21	22	23	5
26	27	28	29	30	5
			Total		21

(47)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
2	TI	4	5	6	4
9	10	XH	12	13	5
16	17	18	19	20	5
FPT	NIA	NIA	HOL	NIA	0
30					1
			Total		15

(62)

DECEMBER

Mon	Tue	Wed	Thr	Fri	Total
	1	2	3	4	4
7	8	9	10	11	5
14	15	16	17	18	5
NIA	NIA	NIA	NIA	HOL	0
NIA	NIA	NIA	NIA		0
			Total		14

(76)

JANUARY

Mon	Tue	Wed	Thr	Fri	Total
				HOL	0
4	5	6	7	8	5
11	12	13	14	15	5
HOL	19	20	21	22	4
25	26	27	28	29	5
			Total		19

(95)

FEBRUARY

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	TI	4
8	9	10	11	XH	5
HOL	16	17	18	19	4
22	23	24	25	26	5
29					1
			Total		19

(114)

MARCH

Mon	Tue	Wed	Thr	Fri	Total
	1	2	3	4	4
XH	8	9	10	11	5
14	15	16	17	18	5
21	22	23	24	HOL	4
NIA	NIA	NIA	NIA		0
			Total		18

(132)

APRIL

Mon	Tue	Wed	Thr	Fri	Total
				NIA	0
4	5	6	7	8	5
11	12	13	14	15	5
18	19	20	21	22	5
25	26	27	28	29	5
			Total		20

(152)

MAY

Mon	Tue	Wed	Thr	Fri	Total
2	3	4	5	6	5
9	10	11	12	13	5
16	17	18	19	20	5
23	24	25	26	27	5
HOL	31				1
			Total		21

(173)

JUNE

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	3
6	7	8	9	FPT	4
			Total		7

(180)

JULY

Mon	Tue	Wed	Thr	Fri	Total

School Begins: 8/25/15
 School Closes: 6/9/16
 Pupil Attendance Days: 180
 Approved Institute Days: 3
 Approved All Day Parent/Teacher: 2
 Conference Days:
 TOTAL (185 days or more): 185

UPCOMING ELECTION

General Election	11/8/16
Consolidated Election (local)	4/4/17

SCHOOL HOLIDAYS

Labor Day	9/7/15
Columbus Day	10/12/15
Veterans' Day	11/11/15 XH
Thanksgiving Day	11/26/15
Christmas Day	12/25/15
New Year's Day	1/1/16
M.L. King Day	1/18/16
Lincoln's Birthday	2/12/16 XH
Presidents' Day	2/15/16
Pulaski Day	3/7/16 XH
Good Friday	3/25/16
Memorial Day	5/30/16

CALENDAR LEGEND

Legal School Holidays	HOL
Institutes	TI
Not in Attendance	NIA
School Begins	(
School Closes)
Half-day Inservice	XHI
Full-day Parent/Teacher Conf.	FPT
Attendance Day - Holiday Waiver	XH
Half-day School Improvement	XHS

**SCHOOL DISTRICT 64 PARK RIDGE-NILES
2016-17**

AUGUST

Mon	Tue	Wed	Thr	Fri	Total
TI	(23	24	25	26	4
29	30	31			3
			Total		7

(7)

SEPTEMBER

Mon	Tue	Wed	Thr	Fri	Total
			1	2	2
HOL	6	7	8	9	4
12	13	14	15	16	5
19	20	21	22	23	5
26	27	28	29	30	5
			Total		21

(28)

OCTOBER

Mon	Tue	Wed	Thr	Fri	Total
3	4	5	6	7	5
HOL	11	12	13	14	4
17	18	19	20	21	5
24	25	26	27	28	5
31					1
			Total		20

(48)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
	1	2	3	4	4
7	TI	9	10	XH	5
14	15	16	17	18	5
FPT	NIA	NIA	HOL	NIA	0
28	29	30			3
			Total		17

(65)

DECEMBER

Mon	Tue	Wed	Thr	Fri	Total
			1	2	2
5	6	7	8	9	5
12	13	14	15	16	5
19	20	21	22	23	5
NIA	NIA	NIA	NIA	NIA	0
			Total		17

(82)

JANUARY

Mon	Tue	Wed	Thr	Fri	Total
NIA	NIA	NIA	NIA	NIA	0
9	10	11	12	13	5
HOL	17	18	19	20	4
23	24	25	26	27	5
30	31				2
			Total		16

(98)

FEBRUARY

Mon	Tue	Wed	Thr	Fri	Total
		1	2	TI	2
6	7	8	9	10	5
13	14	15	16	17	5
HOL	21	22	23	24	4
27	28				1
			Total		18

(116)

MARCH

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	3
XH	7	8	9	10	5
13	14	15	16	17	5
20	21	22	23	FPT	4
NIA	NIA	NIA	NIA	NIA	0
			Total		17

(133)

APRIL

Mon	Tue	Wed	Thr	Fri	Total
					0
3	4	5	6	8	5
10	11	12	13	HOL	4
17	18	19	20	21	5
24	25	26	27	28	5
			Total		19

(152)

MAY

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	5
8	9	10	11	12	5
15	16	17	18	19	5
22	23	24	25	26	5
HOL	30	31			2
			Total		22

(174)

JUNE

Mon	Tue	Wed	Thr	Fri	Total
			1	2	2
5	6	7	8		4
			Total		6

(180)

JULY

Mon	Tue	Wed	Thr	Fri	Total

School Begins: 8/23/16
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 Pupil Attendance Days: 180
 Approved Institute Days: 3
 Approved All Day Parent/Teacher: 2
 Conference Days:
 TOTAL (185 days or more): 185

UPCOMING ELECTIONS

General Election	11/8/16
Consolidated Election (local)	4/4/17

SCHOOL HOLIDAYS

Labor Day	9/5/16
Columbus Day	10/10/16
Veterans' Day	11/11/16 XH
Thanksgiving Day	11/24/16
Christmas Day	12/25/16
New Year's Day	1/1/17
M.L. King Day	1/16/17
Lincoln's Birthday	2/12/17 XH
Presidents' Day	2/20/17
Pulaski Day	3/6/17 XH
Good Friday	4/14/17
Memorial Day	5/29/17

CALENDAR LEGEND

Legal School Holidays	HOL
Institutes	TI
Not in Attendance	NIA
School Begins	(
School Closes)
Half-day Inservice	XHI
Full-day Parent/Teacher Conf.	FPT
Attendance Day - Holiday Waiver	XH
Half-day School Improvement	XHS

2013 PROPERTY TAX LEVY

Attached is the proposed resolution for the levy of taxes for the year 2013. This is an estimate and the final levy will not be known until the fall of 2014. The proposed levy will be subject to the Property Tax Extension Limitation Law.

ACTION ITEM 13-12-4

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the attached Resolution #1106 Providing For A Levy Of Taxes For The Year 2013. This resolution and supporting documentation will be filed with the Cook County Clerk's office.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

December 16, 2013

STATE OF ILLINOIS)

) ss.

COUNTY OF COOK)

CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District 64, County of Cook, State of 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 attached is a true and complete copy of a resolution entitled "Providing For A Levy Of Taxes For The Year 2013" which was passed by the Board of Education at a meeting held on the 16th day of December, 2013.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 16th day of December, 2013.

Terry Cameron, Secretary, Board of Education

**CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW**

I, Anthony Borrelli, the duly qualified and presiding officer of the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, do hereby certify that the 2013 tax levy of Community Consolidated School District No. 64, attached hereto, was adopted in full compliance with the provisions of Sections 18-60 through 18-85 of the Illinois Truth in Taxation Law.

IN WITNESS THEREOF, I have placed my official signature this 16th day of December, 2013.

Anthony Borrelli, Board President
Board of Education
Community Consolidated School
District No. 64
Cook County, Illinois

ATTEST:

Terry Cameron, Board Secretary

**RESOLUTION #1106 OF COMMUNITY CONSOLIDATED SCHOOL
DISTRICT 64
COOK COUNTY, ILLINOIS, PROVIDING FOR A
LEVY OF TAXES FOR THE YEAR 2013**

WHEREAS, it is necessary for the Board of Education of the District to ascertain how much money must be raised by a special tax for the 2013 year for educational purposes, for operations, building and maintenance purposes, for transportation purposes, for working cash purposes, for municipal retirement purposes, for social security purposes, for tort immunity purposes, for special education purposes and file a certificate as to such amount with the County Clerk of Cook County, Illinois.

NOW, THEREFORE, Be It Resolved by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, that there be and there is levied on the equalized assessed valuation of the taxable property of said District for the year 2013 a special tax of \$49,420,000 for educational purposes; \$8,400,000 for operations and maintenance purposes; \$1,008,171 for transportation purposes; \$403,268 for working cash; \$1,300,000 for municipal retirement purposes; \$806,537 for social security purposes; \$604,903 for tort immunity purposes; \$403,268 for special education purposes.

Be It Further Resolved that the President and Secretary of the Board of Education be and they are hereby authorized and directed forthwith to execute and file with the County Clerk of Cook County, Illinois, a certificate of tax levy for the year 2013 for a levy in the amounts aforesaid.

ADOPTED this 16th day of December 2013.

Anthony Borrelli, President, Board of Education,
Community Consolidated School District No. 64

Terry Cameron, Secretary, Board of Education,
Community Consolidated School District No. 64

Original: ☒ X
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Park Ridge Niles Community Consolidated	0---64	Cook

Amount of Levy

Educational	\$ 49,420,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 8,400,000	Tort Immunity	\$ 604,903
Transportation	\$ 1,008,171	Special Education	\$ 403,268
Working Cash	\$ 403,268	Leasing	\$
Municipal Retirement	\$ 1,300,000	Other	\$
Social Security	\$ 806,537	Other	\$
		Total Levy	\$ 62,346,147

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 49,420,000 dollars to be levied as a special tax for educational purposes; and
the sum of 8,400,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,008,171 dollars to be levied as a special tax for transportation purposes; and
the sum of 403,268 dollars to be levied as a special tax for a working cash fund; and
the sum of 1,300,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 806,537 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 604,903 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 403,268 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____

Signed this 16 day of December 20 13

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 64, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

PARK RIDGE SCHOOL DST 64
Tax Levy

ADORDERNUMBER: 0000688425-02
PO NUMBER: Tax Levy
AMOUNT: 331.20
NO OF AFFIDAVITS: 2

**Sun Times Media
Pioneer Press
Certificate of Publication**

State of Illinois - County of

Pioneer Press, does hereby certify it has published the attached advertisements in the following secular newspapers. All newspapers meet Illinois Compiled Statute requirements for publication of Notices per Chapter 715 ILCS 5/0.01 et seq. R.S. 1874, P728 Sec 1, EFF. July 1, 1874. Amended by Laws 1959, P1494, EFF. July 17, 1959. Formerly Ill. Rev. Stat. 1991, CH100, Pl.

Note: Notice appeared in the following checked positions.

PUBLICATION DATE(S): 12/05/2013

Niles Herld-Spectatr, Park Ridge Herld-Adv, Morton Grove Champn

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 64**

- I. A public hearing to approve a proposed property tax levy for Community Consolidated School District No. 64 for 2013 will be held on Monday, December 16, 2013, at 7:20 p.m. at the Field Elementary School, 707 N. Wisner Avenue, Park Ridge, Illinois 60068.
Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Rebecca J. Allard, Business Manager, 164 S. Prospect Avenue, Park Ridge, IL at (847) 318-4324.
- II. The corporate and special purpose property taxes extended or abated for the year 2012 were \$59,394,382.
The proposed corporate and special purpose property taxes to be levied for 2013, are \$62,346,147. This represents a 4.97% increase over the previous year.
- III. The property taxes extended for debt service for 2012 were \$2,988,064.
The estimated property taxes to be levied for debt service for 2013 are \$3,140,375. This represents a 5.10% increase over the previous year.
- IV. The total property taxes extended or abated for 2012 were \$62,382,446.
The estimated total property taxes to be levied for 2013, are \$65,486,522. This represents a 4.98% increase over the previous year's total levy.

Ad #688425 Pub: 12/5/13

IN WITNESS WHEREOF, the undersigned, being duly authorized, has caused this Certificate to be signed and notarized

By



David Fontechia

Account Manager - Public Legal Notices

Subscribed and sworn to before me this 5th Day of December 2013 A.D.

RECEIVED

PARK RIDGE SCHOOL DST 64
164 S PROSPECT AVE
PARK RIDGE, IL 60068-4035

DEC 11 2013

ACCOUNTS PAYABLE

Proposed 2013 Tentative Tax Levy

November 18, 2013 Board Meeting

ADOPTION OF RESOLUTION #1105 OF 2013 PROPOSED TENTATIVE TAX LEVY

The Board of Education is required to estimate the property tax levy for the following year not less than 20 days prior to adoption. The attached resolution fulfills this statutory requirement.

The amount approved in the Tentative Levy will be published in the Truth in Taxation notice. The final levy will be acted upon on December 16, 2013 and cannot be increased from the Tentative Levy amount.

The 2013 proposed tentative aggregate property tax levy is not more than 105% of the prior year's extension; therefore a Truth in Taxation hearing is not necessary, but is recommended.

The Truth in Taxation hearing notice will be published in local newspapers on Thursday, December 5, 2013. The Truth in Taxation hearing and the adoption of the final tax levy will be held on Monday, December 16, 2013.

ACTION ITEM 13-11-3

I move that the Board of Education of Community Consolidated School District No. 64 estimate the aggregate property tax levy for 2013 to be 4.98% greater than the 2012 extension.

I further move that the Board of Education of Community Consolidated School District No. 64 approve the attached Resolution #1105 TRUTH IN TAXATION LAW RESOLUTION.

Moved by: _____ Seconded by: _____

AYES:

NAYS:

PRESENT:

ABSENT:

November 18, 2013

TO: Board of Education
Philip Bender, Superintendent

FROM: Rebecca J. Allard, Business Manager



DATE: November 18, 2013

SUBJECT: 2013 Proposed Tax Levy - Board Goal/Finance #1

At the September 9, 2013, Board meeting the Consensus Goals 2013-15, were adopted by the Board of Education. Finance goal #1, as stated, is *the District will continue to levy in accordance with past practice to maximize revenue under the Property Tax Extension Limitation Law (PTELL) formula*. The following memorandum and the attached Exhibits are in accordance with the past practice of adopting a tax levy that will maximize revenue for the District.

By law, the District must file a tax levy by the last Tuesday of December (31st). If the levy increases by more than 105%, School Districts must hold a Truth in Taxation hearing to explain the increases. The District must notify the public of the Truth in Taxation hearing not less than 20 days prior to the adoption of the aggregate levy as to the estimated levy request. Notice of the Truth in Taxation hearing must be published in a newspaper of general circulation no more than 14 days or less than 7 days prior to the date of the public hearing (*Chap. 120. Par.866. ILL. Rev. Stats.*). The Truth in Taxation hearing for the 2013 levy should be held in conjunction with the regular board meeting currently scheduled for Monday, December 18, 2013 at 7:20 P.M.

The tax levy sets forth the maximum receipts that can be received from property taxation in a given year. The levy is filed by fund, but limited, in aggregate, by the *Property Tax Extension Limitation Law (PTELL)* (excluding the Debt Service Fund). The attached spreadsheet (Exhibit I) provides a review of the 2010, 2011, and the 2012 actual tax extension and both the 2013 levy used for budget planning and the 2013 actual levy request (shaded).

Each year a Truth in Taxation hearing has been held to request a levy that exceeded 5%. Although the 2013 levy request is less than 5%, it is recommended to hold a Truth in Taxation hearing to inform the community of the District's intent to levy taxes. Last year the cost to publish the required newspaper notification was \$166.

Historically, a school district will request an amount in excess of what it actually anticipates for only one reason, to maintain the maximum tax rates the district is entitled to. Therefore, the recommendation for the Truth in Taxation hearing is to request an increase in the “capped” funds of 4.97%.

Summarized below are the tax rate ceilings that the District is permitted to levy by fund in the funds that are affected by the *PTELL*.

Fund	Tax Rate Ceiling	2012 Actual Tax Rates
Education	\$3.50	\$2.7710
Special Education	\$0.40	\$0.0233
Tort Immunity	Based on need	\$0.0348
Operations & Maintenance	\$0.55	\$0.4796
Transportation	Based on need	\$0.0581
I.M.R.F.	Based on need	\$0.0465
Social Security	Based on need	\$0.0465
Working Cash	\$0.05	\$0.0233
Life Safety	\$0.10	\$0.0000

The following explains the types of expenditures that the tax extension may fund:

Capped Funds:

Education Fund and Special Education Levies (Fund 10)

The most varied and the largest volume of transactions are recorded in the Educational Fund. This is because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration and related insurance costs.

The special education levy is a sub-fund of the education fund and is calculated separately from the education fund. This levy supports special education services.

Operations and Maintenance Levy (Fund 20)

The salaries of janitors, engineers, and other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment shall be charged to this fund. In addition, all costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school buildings shall be charged to the Operations and Maintenance Fund.

Transportation Levy (Fund 40)

If a school district pays for transporting pupils for any purpose, the Transportation Fund must be created. Costs of transportation, including the purchase of vehicles are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund.

Municipal Retirement/Social Security Levies (Fund 50)

This fund is created if a separate tax is levied for the purpose of providing resources for the school district's share of retirement benefits for covered employees or a separate tax is levied for the purpose of providing resources for the district's share of Social Security and Medicare only payments for covered employees.

Tort Levy (Fund 80)

The tort fund is used to the cost of workers' compensation and property & liability insurance coverage. In addition, this fund is permitted to cover all costs associated with risk management, if the District has a risk management plan.

Non- Capped Funds:

Bond and Interest Levy (Fund 30)

Bonds are generally issued to finance the construction of buildings, but may also be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in the Bond and Interest Fund. School districts must maintain a separate bond and interest fund for each bond issue.

Summary:

The 2013 tax levy request is \$65,486,522 and represents a 4.98% increase over the 2012 actual tax extension: 4.97% increase in the "capped funds" and a 5.10% increase in Debt Service Fund. The Tax Cap Formula will limit the actual amount extended.

It is important to note that the above amount can be decreased at the December 16, 2013, Board of Education meeting, when the Board officially adopts the 2013 levy, but cannot be increased from the amount approved at the November 18, Board Meeting.

Exhibit I provides a review of the 2010, 2011 and the 2012 actual tax extension and both the 2013 levy used for budget planning and the 2013 actual levy request (shaded).

Exhibit II is a resolution regarding the estimated amounts necessary to levy for the tax year 2013. Included in the resolution is a copy of the notice that will appear in Park Ridge Advocate and the Niles Spectator on Thursday, December 5, 2013.

Exhibit III – Certificate of Tax Levy (ISBE 50-02)

Park Ridge - Niles School District 64
Estimated: 2013 Tax Extension

	Actual 2010 Tax Extension	Actual 2011 Tax Extension	Actual 2012 Tax Extension	Estimated 2013 Tax Extension - Budget Assumption	2013 Tax Levy Request December 2013
	2010	2011	2012	2013	2013
New Construction	10,407,071	5,731,156	3,375,835	3,375,834	3,375,834
Reassessment	2,005,935,226	1,837,384,292	1,701,840,370	1,818,357,513	1,818,357,513
Total EAV	2,016,342,297	1,843,115,448	1,705,216,205	1,821,733,347	1,821,733,347
% Increase in EAV	-5.6%	-8.6%	-7.5%	6.8%	6.8%
Tax Cap CPI Factor	2.70%	1.50%	3.00%	1.70%	1.70%
Fund Tax Rates					
Education	2.1686	2.3906	2.7710		
Special Ed	0.0240	0.0284	0.0233		
Tort	0.0360	0.0394	0.0348		
O&M	0.3815	0.4513	0.4796		
Transportation	0.0841	0.0805	0.0581		
IMRF	0.0540	0.0518	0.0465		
Social Security	0.0540	0.0518	0.0465		
Working Cash	0.0000	0.0282	0.0233		
Bond & Interest	0.1483	0.1621	0.1752		
Total	2.951	3.2841	3.6583		
Change in Rate	9.9%	11.3%	11.4%		
Fund Tax Dollars					
Education	\$43,726,428	\$44,061,698	\$47,251,541	\$47,988,947	\$49,420,000
Special Ed	\$484,225	\$523,689	\$397,315	\$403,268	\$403,268
Tort	\$726,337	\$726,892	\$593,415	\$604,903	\$604,903
O&M	\$7,691,912	\$8,318,803	\$8,178,216	\$8,065,369	\$8,400,000
Transportation	\$1,694,787	\$1,483,786	\$990,730	\$1,008,171	\$1,008,171
IMRF	\$1,089,506	\$953,862	\$792,925	\$1,209,805	\$1,300,000
Social Security	\$1,089,506	\$953,862	\$792,925	\$806,537	\$806,537
Working Cash	\$0	\$519,209	\$397,315	\$403,268	\$403,268
Sub-Total (Capped Funds)	\$56,502,701	\$57,541,801	\$59,394,382	\$60,490,269	\$62,346,147
% of Change in Capped Levy Dollars	3.3%	1.8%	3.2%	1.8%	4.97%
Bond & Interest	\$2,991,030	\$2,987,250	\$2,988,064	\$3,140,375	\$3,140,375
% of Change in Non- Capped Levy Dollars	11.2%	-0.1%	0.0%	5.1%	5.10%
Grand Total	\$59,493,731	\$60,529,051	\$62,382,446	\$63,630,644	\$65,486,522
% of Change in Total Levy Dollars	3.6%	1.7%	3.1%	2.0%	4.98%

**RESOLUTION #1105 REGARDING ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2013**

WHEREAS, the *Truth in Taxation Law* requires a taxing district to determine the estimated amounts of taxes necessary to be levied for the year not less than 20 days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, said statute further requires a taxing district to give public notice and to hold a public hearing on the district's intent to adopt an aggregate tax levy if the estimated amounts necessary to be levied exceed 105% of the aggregate amount of property taxes extended, including any amount abated prior to such extension, upon the levy of the preceding year; and

WHEREAS, the 2013 proposed tentative aggregate property levy is not more than 105% of the prior year's extension; a Truth in Taxation Hearing is not required but recommended.

WHEREAS, it is hereby determined that the estimated amounts of money necessary to be raised by taxation for the year 2013 upon the taxable property of the district are as follows:

Educational Purposes	\$49,420,000
Operations and Maintenance Purposes	\$8,400,000
Transportation Purposes	\$1,008,171
Illinois Municipal Retirement Fund Purposes	\$1,300,000
Social Security/Medicare Purposes	\$806,537
Tort Immunity Purposes	\$604,903
Special Education Purposes	\$403,268
Working Cash Purposes	\$403,268
TOTAL	\$62,346,147

; and

WHEREAS, the *Truth in Taxation Law* requires that all taxing districts in the State of Illinois provide data in the Notice concerning the levies made for debt service made pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments which evidence indebtedness; and

WHEREAS, the aggregate amount of property taxes extended for debt services purposes for 2012 was \$2,988,064 and it is hereby determined that the estimated amount of taxes to be levied for bond and interest purposes for 2013 is \$3,140,375.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 64, County of Cook and State of Illinois, as follows:

- Section 1:** The aggregate amount of taxes estimated to be levied in the "capped" funds for the year 2013, is \$62,346,147.
- Section 2:** The aggregate amount of taxes estimated to be levied for debt service for the year 2013, is \$3,140,375.
- Section 3:** The aggregate amount of taxes estimated to be levied for the year 2013, is \$65,486,522.
- Section 4:** Public notice shall be given in the Park Ridge Advocate and the Niles Spectator, being newspapers of general circulation in said district, and a public hearing shall be held, all in the manner and time prescribed in said notice, which notice shall be published not more than 14 days nor less than 7 days prior to said hearing, and shall not be less than 1/8 page in size, with no smaller than twelve (12) point, enclosed in a black border not less than 1/4 inch wide, and such notice shall not be placed in that portion of the newspapers where legal notices and classified advertisements appear, and shall be in substantially the following form:

NOTICE FOR NEWSPAPER PUBLICATION

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 64**

- I. A public hearing to approve a proposed property tax levy for Community Consolidated School District No. 64 for 2013 will be held on Monday, December 16, 2013, at 7:20 p.m. at the Field Elementary School, 707 N. Wisner Avenue, Park Ridge, Illinois 60068.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Rebecca J. Allard, Business Manager, 164 S. Prospect Avenue, Park Ridge, IL at (847) 318-4324.

- II. The corporate and special purpose property taxes extended or abated for the year 2012 were \$59,394,382.

The proposed corporate and special purpose property taxes to be levied for 2013, are \$62,346,147. This represents a 4.97% increase over the previous year.

- III. The property taxes extended for debt service for 2012 were \$2,988,064.

The estimated property taxes to be levied for debt service for 2013 are \$3,140,375. This represents a 5.10% increase over the previous year.

- IV. The total property taxes extended or abated for 2012 were \$62,382,446.

The estimated total property taxes to be levied for 2013, are \$65,486,522. This represents a 4.98% increase over the previous year's total levy.

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



President
Board of Education
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 64
Cook County, Illinois



Secretary - Pro Tem

ADOPTED this 18th day of November 2013.

#1105

Original: ☒ X
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
217/785-8779

Exhibit III

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Park Ridge Niles Community Consolidated	0--64	Cook

Amount of Levy

Educational	\$ 49,420,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 8,400,000	Tort Immunity	\$ 604,903
Transportation	\$ 1,008,171	Special Education	\$ 403,268
Working Cash	\$ 403,268	Leasing	\$
Municipal Retirement	\$ 1,300,000	Other	\$
Social Security	\$ 806,537	Other	\$
		Total Levy	\$ 62,346,147

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of	49,420,000	dollars to be levied as a special tax for educational purposes; and
the sum of	8,400,000	dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of	1,008,171	dollars to be levied as a special tax for transportation purposes; and
the sum of	403,268	dollars to be levied as a special tax for a working cash fund; and
the sum of	1,300,000	dollars to be levied as a special tax for municipal retirement purposes; and
the sum of	806,537	dollars to be levied as a special tax for social security purposes; and
the sum of	0	dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of	604,903	dollars to be levied as a special tax for tort immunity purposes; and
the sum of	403,268	dollars to be levied as a special tax for special education purposes; and
the sum of	0	dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of	0	dollars to be levied as a special tax for _____; and
the sum of	0	dollars to be levied as a special tax for _____

on the taxable property of our school district for the year _____.

Signed this 16 day of December 20 13 .

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full _____

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 64, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

ADOPTION OF RESOLUTION #1107 OF INTENT TO ISSUE WORKING CASH BONDS AND SET PUBLIC HEARING

The Board, over the last several months, has discussed the issuance of Working Cash Bonds for capital improvements. The attached documents outline the legal process to issue \$8,600,000 in working cash bonds.

ACTION ITEM 13-12-5

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve Resolution #1107 declaring the intention to issue Working Cash Fund Bonds for the purpose of increasing the Working Cash Fund and directing that such notice be published in the manner provided by law.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

MINUTES of a regular public meeting of the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois, held at the North Gym in the Field Elementary School Building, 707 North Wisner Street, Park Ridge, Illinois, in said School District at 7:30 o'clock P.M., on the 16th day of December, 2013.

* * *

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, Anthony H. Borrelli, 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 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:

TERRY CAMERON STARTS READING

RESOLUTION #1107 declaring the intention to issue Working Cash Fund Bonds of Community Consolidated School District Number 64, 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.

TERRY CAMERON STOPS READING

* * *

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 Community Consolidated School District Number 64, 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, the District has heretofore created and maintained such Fund in the manner prescribed by the Code; 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 \$8,600,000 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 Community Consolidated School District Number 64, 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 \$8,600,000 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 *Park Ridge Journal*, 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
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NUMBER 64
COOK COUNTY, ILLINOIS
TO ISSUE \$8,600,000
WORKING CASH FUND BONDS**

PUBLIC NOTICE is hereby given that on the 16th day of December, 2013, the Board of Education (the "*Board*") of Community Consolidated School District Number 64, Cook County, Illinois (the "*District*"), adopted a resolution declaring its intention and determination to issue bonds in the aggregate amount of \$8,600,000 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 2,845 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 4th day of November, 2014. 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 Community Consolidated School District
Number 64, Cook County, Illinois.

DATED this 16th day of December, 2013.

Terry Cameron
Secretary, Board of Education
Community Consolidated School District
Number 64, Cook County, Illinois

Anthony H. Borrelli
President, Board of Education
Community Consolidated School District
Number 64, 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 December 16, 2013.

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 Community Consolidated School District Number 64, 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 Community Consolidated School District Number 64, 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 16th day of December, 2013, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION declaring the intention to issue Working Cash Fund Bonds of Community Consolidated School District Number 64, 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 72 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 72-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 16th day of December, 2013.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

PETITION

We, the undersigned, do hereby certify that we are voters of Community Consolidated School District Number 64, 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 Park Ridge-Niles Community Consolidated School District Number 64, Cook County, Illinois, be authorized to issue \$8,600,000 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 election to be held on the 4th day of November, 2014:

SIGNATURE	STREET ADDRESS OR RURAL ROUTE NUMBER	CITY, VILLAGE OR TOWN
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois
_____	_____	_____, Cook County, Illinois

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 _____, 20__.

Illinois Notary Public

My commission expires _____

(NOTARY SEAL)

Park Ridge-Niles School District 64,
Cook County, Illinois

Financing Options

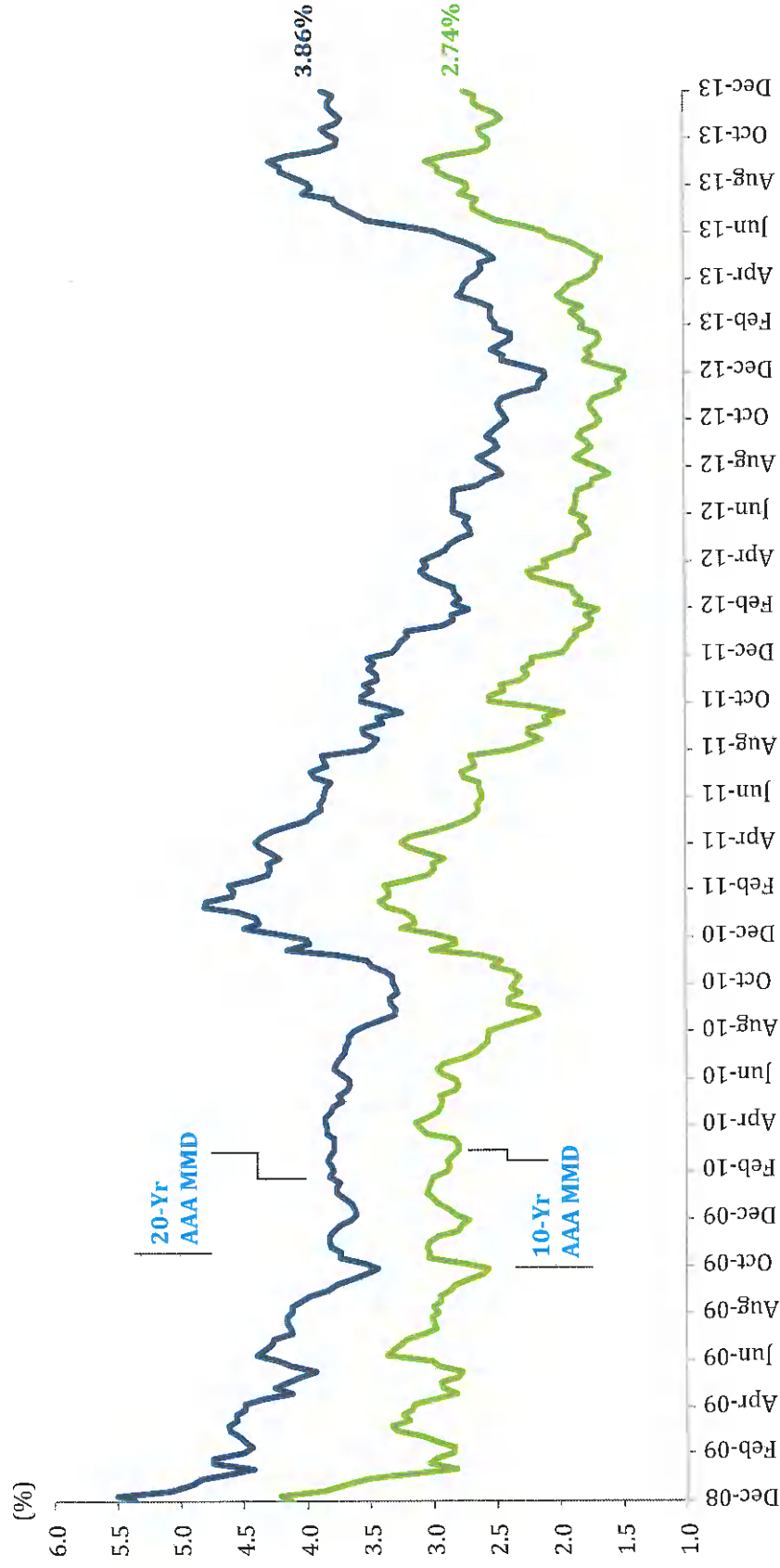
December 16, 2013

William Blair

Market Overview

Historical AAA MMD Interest Rates

AAA Municipal Market Data ("MMD") During the Past Five Years

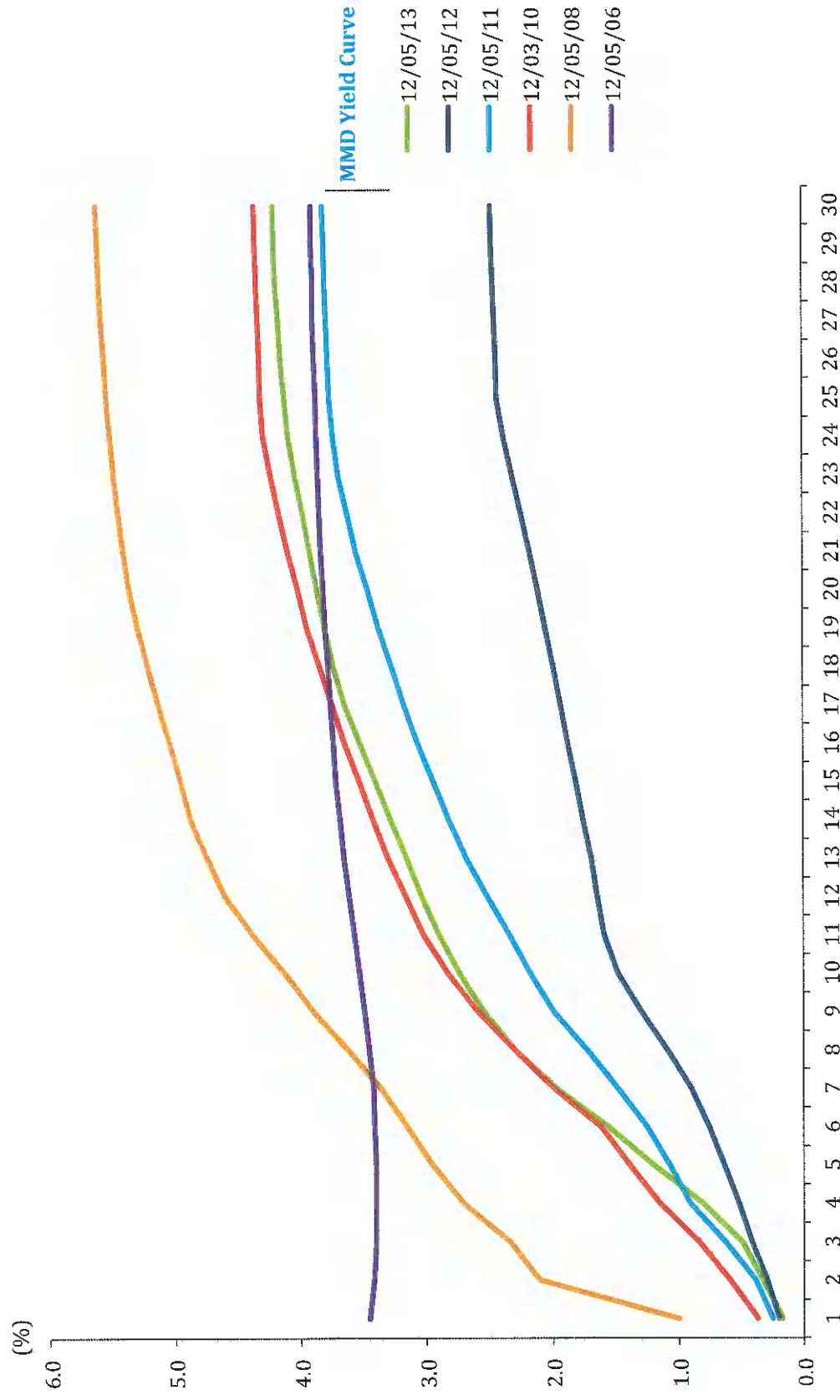


Note: Reflects market conditions as of December 5, 2013
Source: Thomson Financial

William Blair

Municipal Yield Curve Comparison

AAA MMD Curves During the Past Seven Years



Note: Reflects market conditions as of December 5, 2013
Source: Thomson Financial

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Outstanding Bonds and Financing Options

Outstanding Bonds

Dated	December 1, 2008	November 1, 2001						
Issue	G.O. REFUNDING SCHOOL BONDS	G.O. SCHOOL BONDS						
Series	2008	2001						
Original Par	\$2,555,000	\$17,065,000						
Earliest Call	NON-CALLABLE	NON-CALLABLE						
Maturity	December 1,	December 1,						
	Amount	Coupon	Interest	Debt Service	Amount	Coupon	Interest	Debt Service
	Aaa FSA Insured (A1 Underlying)							
	305,000	4.000%	65,100	370,100	1,855,000	5.500%	562,788	2,417,788
	315,000	4.000%	52,700	367,700	1,960,000	5.500%	457,875	2,417,875
	370,000	4.000%	39,000	409,000	2,320,000	5.500%	340,175	2,660,175
	385,000	4.000%	23,900	408,900	2,445,000	5.500%	209,138	2,654,138
	405,000	4.000%	8,100	413,100	2,580,000	5.500%	70,950	2,650,950
	1,780,000	188,800	1,968,800		11,160,000		1,640,925	12,800,925
		\$0					\$0	
		\$1,780,000					\$11,160,000	
		\$1,780,000					\$11,160,000	
Purpose/ Notes	REFUNDING OF SERIES 1997 BONDS	REFUNDING OF SERIES 1997 BONDS						
Underwriter	William Blair & Company	William Blair & Company						
Bond Counsel	Chapman and Cutler	Chapman and Cutler						

Credit Ratings (Moody/S&P/Fitch)
Fiscal Year Ending June 30,
2013
2014
2015
2016
2017
Total

Callable
Non-Callable
Total Outstanding

Purpose/ Notes

Underwriter
Bond Counsel

Credit Ratings (Moody/S&P/Fitch)
Fiscal Year Ending June 30,
2013
2014
2015
2016
2017

Callable
Non-Callable
Total Outstanding

Purpose/ Notes

Underwriter
Bond Counsel

William Blair

Non-Referendum Limited Bonds

- The District can issue bonds without a referendum to fund this plan, if the debt service payments fit within the District's Debt Service Extension Base. This amount *increases* with CPI annually.
- The types of limited bonds the District can issue include:

Working Cash Fund Bonds

- ✓ Can be used either for capital or operating; requires a petition period and public hearing

Life Safety Bonds

- ✓ Proceeds must be used for life safety projects only which are approved by the State and Regional Superintendent of Schools; requires public hearing

Funding Bonds

- ✓ Can be used to refund debt obligations of the District such as lease or debt certificates; requires petition period and public hearing

Proposed Projects

- The District is considering several capital projects for summer of 2014 and 2015 estimated to cost up to \$8.6M.
- The District can issue limited tax working cash or life safety bonds for these projects.
- The following options assume the bonds are sold in March of 2014 and uses today's interest rates for "Aa" rated bond issues.
- In order to keep the debt payments and tax rate stable, a small amount of outstanding bonds are restructured.

Outstanding Debt Service

Calendar Year	Levy Year	Equalized Assessed Valuation	% Change	Debt Service Extension Base (1994 Levy)	CPI % Increase in DSEB	Remaining Debt Base Available	Outstanding Referendum Debt Service	Total Tax Rate
2012	2011	1,843,115,448	-8.6%	1,836,201	1.5%		2,987,250	0.16
2013	2012	1,705,216,205	-7.5%	1,891,287	3.0%	1,891,287	2,988,064	0.18
2014	2013	1,705,216,205	0.0%	1,923,439	1.7%	1,923,439	3,140,375	0.18
2015	2014	1,705,216,205	0.0%	1,959,985	1.9%	1,959,985	3,137,975	0.18
2016	2015	1,705,216,205	0.0%	1,999,184	2.0%	1,999,184	3,143,100	0.18
2017	2016	1,739,320,529	2.0%	2,039,168	2.0%	2,039,168		
2018	2017	1,739,320,529	0.0%	2,079,951	2.0%	2,079,951		
2019	2018	1,739,320,529	0.0%	2,121,550	2.0%	2,121,550		
2020	2019	1,774,106,940	2.0%	2,163,981	2.0%	2,163,981		
2021	2020	1,774,106,940	0.0%	2,207,261	2.0%	2,207,261		
2022	2021	1,774,106,940	0.0%	2,251,406	2.0%	2,251,406		
2023	2022	1,809,589,078	2.0%	2,296,434	2.0%	2,296,434		
2024	2023	1,809,589,078	0.0%	2,342,363	2.0%	2,342,363		
2025	2024	1,809,589,078	0.0%	2,389,210	2.0%	2,389,210		
2026	2025	1,845,780,860	2.0%	2,436,995	2.0%	2,436,995		
2027	2026	1,845,780,860	0.0%	2,485,734	2.0%	2,485,734		
2028	2027	1,845,780,860	0.0%	2,535,449	2.0%	2,535,449		
2029	2028	1,882,696,477	2.0%	2,586,158	2.0%	2,586,158		
2030	2029	1,882,696,477	0.0%	2,637,881	2.0%	2,637,881		
Total								\$9,421,450

Proposed 2014 \$8.6M Limited Tax Working Cash Fund

Bonds-No Tax Increase

Tax Year	Equalized Assessed Valuation	% Change	Debt Service Extension Base (1994 Levy)	CPI % Increase in DSEB	Referendum Outstanding Debt Service	Current Tax Rate for Debt Service	Less: Restructured		Proposed S8.6M Plus Restructuring Series 2014 Debt Service	Remaining Debt Base Available	Proposed Total Debt Service	Proposed Tax Rate	Taxes Paid for Proposed Debt on \$400,000 Value Home(1)
							Referendum Series 2001 Debt Service	Referendum Series 2014 Debt Service					
2011	1,843,115,448	-8.6%	1,836,201	1.5%	2,987,250	0.16				1,836,201	2,987,250	0.16	\$182.82
2012	1,705,216,205	-7.5%	1,891,287	3.0%	2,988,064	0.18				1,891,287	2,988,064	0.18	\$197.66
2013	1,705,216,205	0.0%	1,923,439	1.7%	3,140,375	0.18	(201,575)	201,524		1,520,341	3,140,324	0.18	\$207.73
2014	1,705,216,205	0.0%	1,959,985	1.9%	3,137,975	0.18	(272,500)	268,698		1,418,787	3,134,173	0.18	\$207.33
2015	1,705,216,205	0.0%	1,999,184	2.0%	3,143,100	0.18	(269,025)	268,698		1,999,511	3,142,773	0.18	\$207.89
2016	1,739,320,529	2.0%	2,039,168	2.0%				2,038,698		470	2,038,698	0.12	\$132.22
2017	1,739,320,529	0.0%	2,079,951	2.0%				2,077,150		2,801	2,077,150	0.12	\$134.71
2018	1,739,320,529	0.0%	2,121,550	2.0%				2,121,500		50	2,121,500	0.12	\$137.59
2019	1,774,106,940	2.0%	2,163,981	2.0%				2,162,850		1,131	2,162,850	0.12	\$137.52
2020	1,774,106,940	0.0%	2,207,261	2.0%				1,586,200		621,061	1,586,200	0.09	\$100.85
2021	1,774,106,940	0.0%	2,251,406	2.0%						2,251,406	0	-	
2022	1,827,330,148	3.0%	2,296,434	2.0%						2,296,434	0	-	
2023	1,827,330,148	0.0%	2,342,363	2.0%						2,342,363	0	-	
2024	1,827,330,148	0.0%	2,389,210	2.0%						2,389,210	0	-	
2025	1,882,150,052	3.0%	2,436,995	2.0%						2,436,995	0	-	
2026	1,882,150,052	0.0%	2,485,734	2.0%						2,485,734	0	-	
2027	1,882,150,052	0.0%	2,535,449	2.0%						2,535,449	0	-	
2028	1,938,614,554	3.0%	2,586,158	2.0%						2,586,158	0	-	
2029	1,938,614,554	0.0%	2,637,881	2.0%						2,637,881	0	-	
2030	1,938,614,554	0.0%	2,690,639	2.0%						2,690,639	0	-	
							\$9,421,450	\$10,725,318			\$19,403,668		
							(S743,100)						

Alt TIC: 2.421%

William Blair

Proposed Financing Schedule

Proposed Financing Schedule

<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>	<u>Status</u>
Regular Meeting 18-Nov-13	Discuss plan of financing	District/WBC	
9-Dec-13	Resolution of Intent sent to District to be included in Board Packet	C&C	
Regular Meeting 16-Dec-13	Pass Resolution of Intent to issue working cash bonds and set public hearing regular meeting regarding working cash fund bonds	District/WBC	
18-Dec-13	Publish Resolution of Intent in local newspaper beginning petition door period	WBC	
8-Jan-14	Publish Bond Hearing Notice in the local newspaper (Must appear in the paper more than 7 days, but no more than 30 days prior to the Public Hearing.)	WBC	
17-Jan-14	Petition period expires	District	
23-Jan-14	Post Notice of Public Hearing at District Office	District	
Regular Rescheduled Meeting 28-Jan-14	Public Hearing on Issuance of Bonds	District/WBC	

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Proposed Financing Schedule (continued)

<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>	<u>Status</u>
Week of February 3	Distribute Preliminary Official Statement (POS) for Review	All Parties	
Week of February 10th	Rating Agency Meeting/Conference Call	District/WBC	
17-Feb-14	Bond Resolutions delivered to District for inclusion in the Board packets	C&C	
Regular Meeting 24-Feb-14	Approve parameters bond resolution authorizing bond sale with approval of Board President, Superintendent and Business Manager	District/WBC	
25-Feb-14	File parameters resolution with the County Clerk to get on the 2013 levy	WBC	
March, 2014	Project bids come in determining the final size of the financing	District	
March-April	Price bonds at most opportune market conditions, with approval of Board delegates	District/WBC	
Ongoing	Process documentation	C&C/WBC	
3-Mar-14	Mail Final Official Statement & Closing Memo	WBC	
13-Mar-14	Close bond issue	All Parties	
<div> Park Ridge-Niles CCSD 64 William Blair & Company, Underwriter Chapman and Cutler, Bond Counsel/Disclosure Counsel </div>			
District WBC C&C			

*Preliminary, subject to change.

William Blair

Notice and Disclaimer

The accompanying information was obtained from sources which William Blair & Company, L.L.C. believes to be reliable but does not guarantee its accuracy and completeness.

The material has been prepared solely for informational purposes and is not a solicitation of an offer to buy or sell any security or instrument or to participate in any trading strategy.

Historical data is not an indication of future results.

The opinions expressed are our own unless otherwise stated.

Per Rule G-23 we are providing the information contained in this proposal for discussion purposes in anticipation of serving as an underwriter. In our capacity as underwriter, our primary role will be to purchase the Bonds as a principal in a commercial, arms' length transaction and we will have financial and other interests that differ from yours. We will not be acting as a municipal advisor, financial advisor or fiduciary.

Additional information is available upon request.

Contact Information:

Elizabeth M. Hennessy
Partner
ehennessy@williamblair.com
Phone: (312) 364-8955
Fax: (312) 236-0174

William Blair & Company
222 West Adams
Chicago, Illinois 60606
www.williamblair.com

William Blair

Approval of the Construction Documents for the Field School Project and Approval to Bid for the Field School Project

Administration is requesting the Board approve the construction documents for Field School 2014 mechanical improvements and the release of bid documents for the 2014 mechanical improvements also at Field School. The following updated information is being provided to the Board on the status of the design projects currently underway for Field School:

2014 Mechanical Improvements

The Administration and Fanning Howey are seeking Board approval of Construction Documents and to release Bid Documents for the 2014 Mechanical Improvements Project. Estimated construction costs are anticipated to be within a range of \$5,200,000 and \$5,400,000. Pending Board approval, Bid Documents will be released on Wednesday, January 8, 2014, with the Bid Opening scheduled for Thursday, February 6, 2014. This timeframe will allow for a potential Contract Award by the Board at the Regular Board Meeting on February 24, 2014, pending a scope review of the submitted Bid Proposals and a recommendation by Fanning Howey.

2015 Summer Improvements

The Construction Documents for the 2015 Summer Improvements Project will be completed when Bid Documents are issued for the 2014 Mechanical Improvements Project. Final modifications for Bid Documents will be prepared pending future Board approval to release documents for bidding. Estimated construction costs are anticipated to be within a range of \$1,200,000 and \$1,400,000.

Also provided at this time (Attachment 2), is information only on the asbestos abatements that are to be performed over Winter Recess.

Fanny Howey design fees were fixed at the DD phase and remain to be the following through the project closeout, assuming both projects are bid and construction is completed in the timeframes indicated:

2014 Mechanical Improvements (Project No. 213012.02) -	\$456,674
2015 Summer Improvements (Project No. 213012.03) -	\$175,376
Total Design Fee -	\$632,050

ACTION ITEM 13-12-6

I move that the Board of Education of Community Consolidated School District 64, Park Ridge - Niles, Illinois, approve Construction Documents for the Field 2014 Mechanical Improvements and release bid documents for the 2014 Mechanical Improvements on Wednesday, January 8, 2014 with the bid opening scheduled for February 6, 2014. The votes were cast as follows:

AYES:

NAYS:

PRESENT:

ABSENT:

Field Elementary School
Fanning Howey

Summary

FIELD ELEMENTARY SCHOOL
Park Ridge, Illinois

Construction Documents Construction Cost Projection

Summary

BASE BID CONSTRUCTION COSTS

2014 Mechanical Improvements	\$ 5,324,285
2015 Summer Improvements	\$ 1,373,800
TOTAL BASE BID CONSTRUCTION COSTS	\$ 6,698,084

FIELD ELEMENTARY SCHOOL
Park Ridge, Illinois

Construction Documents Cost Projection

2014 Mechanical Improvements

		System		System Cost
		%	Cost/GSF	Totals
Demolition & Removals		1.06%	\$ 0.67	51,147
Substructure		0.35%	\$ 0.22	16,945
Structural Frame		1.87%	\$ 1.19	90,430
Roofing		0.25%	\$ 0.16	12,250
Exterior Walls		0.98%	\$ 0.62	47,400
Interior Subdivision		0.93%	\$ 0.59	45,015
Vertical Circulation		0.04%	\$ 0.02	1,735
Wall Finishes		0.30%	\$ 0.19	14,464
Floor Finishes		0.05%	\$ 0.03	2,215
Ceiling Finishes		1.36%	\$ 0.87	65,840
Building Specialties		0.01%	\$ 0.01	510
Casework & Wood Trim		1.01%	\$ 0.64	48,568
Equipment		0.05%	\$ 0.03	2,625
Fire Protection		0.05%	\$ 0.03	2,493
Plumbing		4.03%	\$ 2.56	194,748
HVAC		48.85%	\$ 31.00	2,359,097
Electrical Systems		16.36%	\$ 10.38	790,101
Site Development		2.06%	\$ 1.31	99,648
		79.62%	\$ 50.53	3,845,230
Construction Contingency - Specification Allowance	10.00%	7.96%	\$ 5.05	384,523
General Conditions		5.38%	\$ 3.42	260,000
General Contractor's Overhead & Profit	6.50%	6.04%	\$ 3.83	291,834
Contractor's Payment & Performance Bonds	1.00%	0.99%	\$ 0.63	47,816
Sub Total		100.0%	\$ 63.46	4,829,402
Design Contingency	0.00%		\$ -	-
Escalation Contingency	3.00%		\$ 1.90	144,882
TOTAL CONSTRUCTION HARD COST			\$ 65.36	\$ 4,974,285
Shift Work Adjustment Allowance			\$ 4.60	350,000
TOTAL ADJUSTED CONSTRUCTION HARD COST			\$ 69.96	\$ 5,324,285

FIELD ELEMENTARY SCHOOL
Park Ridge, Illinois

Construction Documents Cost Projection

2015 Summer Improvements

		System		System Cost
		%	Cost/GSF	Totals
Demolition & Removals		3.68%	\$ 0.63	48,159
Substructure		0.00%	\$ -	-
Structural Frame		0.27%	\$ 0.05	3,500
Roofing		34.84%	\$ 5.99	455,881
Exterior Walls		32.71%	\$ 5.62	427,907
Interior Subdivision		3.17%	\$ 0.54	41,472
Vertical Circulation		0.12%	\$ 0.02	1,550
Wall Finishes		0.02%	\$ 0.00	232
Floor Finishes		0.00%	\$ -	-
Ceiling Finishes		2.06%	\$ 0.35	27,000
Building Specialties		0.00%	\$ -	-
Casework & Wood Trim		0.01%	\$ 0.00	83
Equipment		0.00%	\$ -	-
Fire Protection		0.00%	\$ -	-
Plumbing		0.00%	\$ -	-
HVAC		0.00%	\$ -	-
Electrical Systems		0.00%	\$ -	-
Site Development		0.00%	\$ -	-
		76.87%	\$ 13.22	1,005,784
Construction Contingency - Specification Allowance	10.00%	7.69%	\$ 1.32	100,578
General Conditions		8.41%	\$ 1.45	110,000
General Contractor's Overhead & Profit	6.50%	6.04%	\$ 1.04	79,064
Contractor's Payment & Performance Bonds	1.00%	0.99%	\$ 0.17	12,954
Sub Total		100.0%	\$ 17.19	1,308,381
Design Contingency	0.00%	\$ -		-
Escalation Contingency	5.00%	\$ 0.86		65,419
TOTAL CONSTRUCTION HARD COST		\$ 18.05	\$	1,373,800
Shift Work Adjustment Allowance		\$ -		-
TOTAL ADJUSTED CONSTRUCTION HARD COST		\$ 18.05	\$	1,373,800

Asbestos Abatement at Field School

Asbestos abatement at Field School will consist of removing and disposing pipe insulation above the false ceiling in the 1st floor-S/W Entryway, corridor, Men's/Women's washrooms and work room. This abatement is needed to allow HVAC ductwork to be placed in the area. The cost for this abatement is \$20,600.00 and will be preformed by Tecnica Environmental Services.

The project will be managed by the District's Environmental consultant Environ at a cost of \$8,800.00

To: Board of Education
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: Student Fee Study

Date: December 16, 2013



Discussion of Community Finance Committee (CFC) Student Fee Study Goals (TAB 1 – Board Memorandum June 24, 2013)

At the June 24, Board of Education meeting the administration offered, for the student fee study, the following outcomes:

1. Required Student Registration Fee

- a. Using the 2012-13 expenditure data, compile the total costs of each curricular department to define the specific costs of materials, supplies, technology, textbooks, etc. that are currently offset by the required student registration fee.
- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program. As a reminder, District 64 must absorb the costs to waive fees for students who meet state low-income guidelines.
- c. Recommend to the Board an appropriate cost recovery ratio for the student registration fee.
- d. Recommend student fees for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

2. Extracurricular, Participatory Fees

- a. Using the 2012-13 expenditure data, compile the total costs for each extracurricular activity (before or after-school programs: such as basketball, volleyball, cross country, or cheerleading) to define the specific costs of referees, supplies, uniforms, entry fees and other expenses that are currently offset by a "user" fee. Employee stipends will not be a factor in developing user fees.
- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- c. Recommend to the Board the 2014-15 user fees based on being cost neutral.

3. Instrumental Music Fee

- a. Using the 2012-13 expenditure data, compile the total costs for band and orchestra to define the specific costs of materials, supplies, technology, instrument maintenance, etc. that are currently offset by the required fee. Employee salaries and/or stipends will not be a factor in developing user fees.

- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- c. Recommend to the Board an appropriate cost recovery ratio for the user fee.
- d. Recommend a user fee for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

Sections [105 ILCS 5/10-20.13](#) and [105 ILCS 5/10-22.25](#) of the *Illinois School Code* allows for the collection of reasonable fees for services and activities that are tangential to the educational program; however, a school board must waive fees for those unable to pay.

2008-09 Student Fee Study (TAB 2 – Board Memorandum February 23, 2009 & March 9, 2009)

During 2008-09, the Community Finance Committee (CFC) and the District conducted an extensive review of fees assessed District 64 students. Key observations from the study were:

- District 64 is on the high end in comparison to other local districts.
- District 64 is unique in the breadth and depth of instructional opportunities provided to students.
- That the District 64 Board of Education is fiscally responsible to all community members and has purposefully not imposed some programming costs on all taxpayers.
- An understanding that District 64's fee structure is designed to have parents (end user) assume a greater proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program and extra-curricular offerings and that this approach has been acceptable by the parents in the District.

The study's recommendations were:

1. The fees paid for electives at the middle school level should be combined and averaged into one common elective fee that all middle school students pay regardless of the specific elective choices each student makes.
2. District 64 should continue to expand the bundled fee concept into an "all inclusive" mandatory fee. The fee categories that would be included in the bundled amount would include the following:
 - a. Kindergarten: Textbook and Supplies
 - b. 1st – 5th Grade: Textbook, Supplies, Activity, Technology Fees
 - c. Middle School: Textbook, Supplies, Activity, Technology, PE and Elective Fees
3. This one bundled mandatory fee amount would be calculated using current fee amounts for each category with the exception of the Middle School Activity Fee, which would be reduced by \$10.
4. Additional fees for participation in voluntary programs such as Band/Orchestra, Chorus, Basketball, Volleyball, etc. would only be paid by those students who participate in the program and the amount of the fee continue to be structured to offset a higher percentage of the non-labor costs associated with the activity.
5. The mandatory bundled fee amount should be increased by the greater of the increase in the Consumer Price Index or 3%. This increase should be imposed yearly and fee amounts re-evaluated at greater depth every 4-5 years.

The Board accepted the above recommendations at the March 9, 2009, Board of Education meeting.

Community Finance Committee (CFC) Report (TAB 3 – Board Report of January 28, 2013)

The purpose of the CFC student fee study was to determine the appropriateness of the current student fee structure for District 64.

The report offered the following options for the Board to consider:

1. Reduce fees: Kindergarten – no change (\$84), Grades 1 -5 from \$227 to \$125 and Middle School from \$315 to \$150 (loss of income of approximately \$466,680 per year or \$1,866,718 over 4-years).
2. Gradually reduce fee to recommended level over 4-years (loss on income approximately \$1,162,868 over a 4-year period).
3. Reduce fees to 150% of average: K-\$95; Grades 1-5-\$165; and Middle School \$210 (loss of income approximately \$1,144,424 over a 4-year period)
4. Leave fees at same level for one year, then switch to a cost based fee system.

Process for the Future

1. Student fees are reviewed every four years
2. Develop a policy that indicates the specific percentage of costs for materials, supplies, technology, textbooks, etc. that fees are intended to cover.
3. Update the Education Finance Fact Book section on fees.
4. Expand the description of fees in the District 64 Handbook.
5. Expand the description of fees in the "Pay Student Fees" section of the WEB Page.

2013-14 Student Fee Analysis (TAB 4- Supplemental Materials)

Required Student Registration Fee

Grade Level	2012-13 6 th Day Enrollment	Less Approved Waivers	Net 6 th Day Enrollment	2013-14 Registration Fees	Maximum Revenue From Registration Fees
Kindergarten	417	(22)	395	\$84	\$33,180
Elementary	2,349	(138)	2,211	\$227	\$501,897
Middle School	1,502	(107)	1,395	\$315	\$439,425
Totals	4,268	(267)	4,001		\$974,502
Total Expense					\$1,700,389
Revenue / Expense Ratio					57.3%

The 2012-13 expenses are detailed on the spreadsheet under TAB 4. The spreadsheet provides an analysis of the actual expenditures of \$1,700,389 that are attributable to student fees. Across the top of the spreadsheet is each curricular or expense area and vertically, the type of expenditure. Examples of the curricular / expense areas are General Music, Art, PE, Social Studies, Language Arts, Health, and Science (*this is not an all-inclusive list but intended to provide an over view*). Examples of the "type" of expenditures are textbook binding, software, general supplies, student planners, capital less than \$1,500, textbook subscriptions and equipment (*this is not an all-inclusive list but intended to provide an over view*). The Department of Student Learning & the Department of Special Education/Pupil Services develop and manage these budget areas. The exception is the allocation for copier services where 50% of all copier costs are allocated for student use.

The Districts accounting structure does not break down the expenses by grade level or in some instances between elementary or middle school. If that level of detail is required, the Curriculum Specialists (Department of Student Learning) will have to provide the analysis.

The unanswered question is, is the revenue / expense ratio of 57.3% the appropriate balance between student fees and expenses? Unfortunately, there may not be an answer to that question. If you reduce the student fees by 50% and expenses remain at the current level, the revenue / expense ratio is reduced to 28.7%. In December 2012, the CFC study completed an analysis of what District 64 student fees were as compared to other school districts. **The 2009 fee study acknowledged** that although District 64 fees were higher than comparable districts the current level of fees were designed to have parents (end users) assume a greater

proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program.

The following demonstrates the result of a 10% reduction in student fees; the total loss of revenue would be \$97,450.

Grade Level	2012-13 6 th Day Enrollment	Less Approved Waivers	Net 6 th Day Enrollment	2013-14 Registration Fees	Maximum Revenue From Registration Fees
Kindergarten	417	(22)	395	\$76	\$30,020
Elementary	2,349	(138)	2,211	\$205	\$435,255
Middle School	1,502	(107)	1,395	\$284	\$396,180
Totals	4,268	(267)	4,001		\$879,455
Total Expense					\$1,700,389
Revenue / Expense Ratio					51.7%

At this time, there is no administration recommendation.

Extracurricular Participatory Fees (TAB 5-Supplemental Materials)

An analysis of non-labor extracurricular revenues and expenses are as follows:

Expense Category	Object Code	2012-13 Expenses	2012-13 Student Fees
Referees & Judges	3191	\$5,250	
General Supplies	4100	\$1,551	
Athletic Uniforms	4146	\$951	
Tournament Fees	6420	\$2,292	
Field Trips	2550	\$10,774	
Total Expense		\$20,818	
Total Revenue			\$19,949

As you can see from the above chart, the revenue / expense ratio is 96%.

It is important to note that any student who has an approved student fee waiver would not pay the fee associated for participating in basketball, volleyball, cross-country, or cheerleading.

The labor costs, although not currently calculated into users fees are:

Position	Current Fee	2013-14 Stipend Fee Schedule	Total Number of Positions	Labor Costs	Number of Students Participating	Per Student Additional Fees to Include Labor Costs
Basketball	\$100	\$3,078	7	\$24,624	94	\$262
Cheerleading	\$11	\$1,629	2.5	\$4,073	9	\$453
Cross-Country	\$25	\$2,194	4	\$8,777	142	\$62
Volleyball	\$75	\$2,194	7	\$17,552	94	\$187

At this time, there is no administration recommendation.

Instrumental Music and Chorus Fees (TAB 5-Supplemental Materials)

An analysis of non-labor chorus and instrumental music revenues and expenses are as follows:

Expense Category	Object Code	2012-13 Expenses	2012-13 Student Fees
Instrumental Music Expenses			
Instructional Professional Services	3140	\$1,650	
Annual License Fees	3161	\$11,545	
Repair & Maintenance	3230	\$1,650	
Instructional Music Supplies	4103	\$8,990	
Dues & Fees	6400	\$1,325	
Instrumental Music & Chorus Expenses			
*Field Trips	2550	\$10,774	
Total Expense		\$45,978	
Total Revenue			\$34,028

As you can see from the above chart, the revenue / expense ratio is 74%.

It is important to note, any student who has an approved student fee waiver does not pay the fee associated for participating in chorus or instrumental music.

The labor costs, although not currently calculated into users fees, are:

Position	Current Fee	2013-14 Stipend Fee Schedule	Total Number of Positions	Labor Costs	Number of Students Participating	Per Student Additional Fees to Include Labor Costs
Beginning Band	\$40	\$636	2.0	\$1,272	80	\$16
Beginning Orchestra	\$40	\$636	2.0	\$1,272	65	\$20
Cadet Band	\$40	\$968	2.0	\$1,936	30	\$30
Concert Band	\$40	\$1,430	2.0	\$2,860	40	\$72
Concert Orchestra	\$40	\$1,997	3.0	\$5,991	80	\$75
Jazz Band	\$40	\$1,369	2.0	\$2,738	25	\$110
Percussion Ensemble	\$40	\$1,369	2.0	\$2,738	10	\$275
String Ensemble	\$40	\$831	1.0	\$831	35	\$24
Symphonic Band	\$40	\$2,151	2.3	\$4,938	55	\$90
Elementary Chorus	\$5	\$831	8.0	\$6,648	316	\$21
Middle School Chorus	\$15	\$1,457	4.0	\$5,828	70	\$83

At this time, there is no administration recommendation.

TAB 1

To: Board of Education

From: Rebecca Allard, Business Manager

Date: June 24, 2013

Re: Discussion of Community Finance Committee (CFC) Student Fee Study Goals

Background

The CFC Student Fees study group presented its report to the Board of Education at the January 28 Committee-of-the-Whole meeting. The CFC noted that it had reviewed a previous CFC study done in conjunction with District 64 in 2008-09; compared District 64 required fees to those in selected districts; broke down financial information gathered from the State Report Card; and begun an analysis of actual expenses and revenues, focusing on extracurricular activities that charge participatory fees. The CFC did not review fees for transportation (paid bus riders), before/after school care, field trips, and other activities.

Based on its review, CFC provided several options for going forward to study required student fees and extracurricular, participatory fees for future years. On March 18, the Board adopted a fee schedule for the 2013-14 school year, which was based on the fourth option presented by CFC: *Continue the same fees for the coming year, then switch to a cost-based fee system based on an in-depth analysis of actual expenses and adoption of a policy for coverage levels (the specific percentage of the costs of materials, supplies, technology, textbooks, etc. that each fee is intended to cover).*

The Board also requested the specific goals of the study be identified and a timeline be developed for its completion. This memo is intended to provide that information.

Goals for 2013-14 Student Fee Study

CFC members Annie Jerome and Katie Ranalli presented the report to the Board in January on behalf of the group, and have indicated their willingness to continue with the effort. Other members of the study group are being contacted to determine their interest in continuing.

District 64 administration and staff members also will be devoting considerable time to the study in coming months. Assistant Business Manager Brian Imhoff will assist me in coordinating the effort, which will include participation from Assistant Superintendent for Student Learning Lori Hinton and Director of Technology Terri Bresnahan.

In keeping with past practice, the CFC study group members will present their report to the Board, which will be followed at a later meeting by the administration's specific recommendations for Board consideration.

The proposed goals of the study are:

1. Required Student Registration Fee

Using the 2012-13 expenditure data, compile the total costs of each curricular department to define the specific costs of materials, supplies, technology, textbooks, etc. that are currently offset by the required student registration fee.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program. As a reminder, District 64 must absorb the costs to waive fees for students who meet state low income guidelines.
- b. Recommend to the Board an appropriate cost recovery ratio for the student registration fee.
- c. Recommend student fees for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

2. Extracurricular, Participatory Fees

Using the 2012-13 expenditure data, compile the total costs for each extracurricular activity (before or after-school programs: such as basketball, volleyball, cross country, chorus) to define the specific costs of referees, supplies, uniforms, entry fees and other expenses that are currently offset by a "user" fee. Employee stipends will not be a factor in developing user fees.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- b. Recommend to the Board the 2014-15 user fees based on being cost neutral.

3. Instrumental Music Fee

Using the 2012-13 expenditure data, compile the total costs for band and orchestra to define the specific costs of materials, supplies, technology, instrument maintenance, etc. that are currently offset by the required fee. Employee salaries and/or stipends will not be a factor in developing user fees.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- b. Recommend to the Board the an appropriate cost recovery ratio for the user fee.
- c. Recommend a user fee for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

4. Communication

Document the specific purpose of each student fee assessed, and post on the "Pay Student Fees" page of the District website.

5. Future Reviews

Determine if the District's internal account structure can be adjusted to better isolate the costs of specific programs, while still complying with the Illinois State Board of Education (ISBE)'s accounting framework to allow the District to more easily perform this analysis in future years.

Next Steps

Based on the Board's discussion at the June 24 meeting, the working group will be convened as soon as school resumes for the 2013-14 school year.

The anticipated timeline for the report includes:

- A final report from CFC will be delivered to the Board at the December 16 meeting.
- Administration will deliver its response and any further recommendations on January 27, 2014.
- The Board will consider the impact of any changes in fee revenues when reviewing updated financial projections at the February 10 Committee-of-the-Whole meeting.
- A schedule of fees for 2014-15 will be offered for discussion at the February 24 regular meeting and adopted at the March 24 regular meeting.

This schedule will give the Board, parents and community members time to thoughtfully explore any changes to both required and participatory fees for the year ahead.

TAB 2

To: District 64 Board of Education

From: Bruce Martin, Business Manager
Diane Betts, Assistant Superintendent for Student Learning

Date: February 23, 2009

Re: Student Fees Overview and Proposed Changes

RELATION OF REPORT TO:

State/Federal Mandates: None

Board Goal: None

Board Policy: 4:140

Board Procedures: 4:140 AP, E1, E2

Budget Implications: To Be Determined

OVERVIEW:

This report will provide a synopsis of key conclusions District 64 administration gained from the Spend Management's Fee Study and preliminary conceptual recommendations regarding student fees that have been developed as a result of this analysis. Specific fee amounts for the 2009-10 school year have not been finalized at this time, but a proposed final recommendation will be presented no later than the April 6 Board meeting.

ADMINISTRATIVE RESPONSE AND RECOMMENDATIONS:

The District 64 administration would like to publically acknowledge and thank the Community Finance Committee's (CFC) Spend Management subgroup led by Kent Bergren for their extensive involvement in the fee study analysis. The comparative study of fee amounts and how fees are structured in other local districts provided us with much useful information from which to analyze our own fee structure and philosophy. The in-depth and detailed financial analysis of District 64's revenue generated from fees in relation to the expense offsets by these fees was an involved and time consuming process but has greatly aided our ability to develop sound recommendations.

Another thorough report that has been customary.

Following the Spend Management's presentation at the February 9th Board of Education meeting, the District 64 administration met to discuss key conclusions of the CFC's study and the Board's feedback on this analysis. Key ideas that administration discussed and that have guided preliminary recommendations include:

- General agreement that District 64 is on the high end in comparison to other local districts when it comes to the total amount of fees parents pay to help offset the cost of materials and supplies.
- Recognition that in some areas District 64 is unique in the breadth and depth of instructional opportunities provided to students (i.e. the middle school elective program) and that these opportunities are highly valued and supported by our community.
- Acknowledgement that the Board of Education has tried to be fiscally responsible to all community members and has purposefully not imposed some programming costs on all taxpayers.
- Understanding that District 64's fee structure is designed to have parents (end users) assume a greater proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program and extra-curricular offerings and that this approach has been supported by parents in the District.
- The CFC analysis of revenue to expenses validated that overall; the goal of offsetting identified expenses has been achieved.

Conceptual Recommendations:

- 1. The fees paid for electives at the middle school level should be combined and averaged into one common elective fee that all middle school students pay regardless of the specific elective choices each student makes.**

Rationale:

The District 64 elective program was designed to reflect the middle school philosophy of exploration and choice and therefore provides a wide range of learning opportunities to all students. Students are encouraged to explore as many of these choices as possible regardless of cost or abilities. Our middle school principals have always indicated to parents and students that cost should never be a factor in determining which electives to choose and in fact will find ways to assist parents if financial ability would prohibit a child from participating in any program or activity offered. We believe that parents might favor the convenience by including the cost of electives into a combined total mandatory fee that is paid by all parents.

- 2. District 64 should continue to expand the bundled fee concept into an "all inclusive" mandatory fee. The fee categories that would be included in this bundled amount would include the following:**

**Kindergarten
First-Fifth Grade
Middle School**

**Textbook and Supplies
Textbook, Supplies, Activity and Technology Fees
Textbook, Supplies, Activity, Technology, PE and
Elective Fees**

Rationale:

With the launch this year of an online payment system, parents have been afforded the option and convenience to pay student fees at the elementary and middle schools online. The mandatory fees have been "bundled" together, thus promoting ease and efficiency when paying. The administration suggests adding the elective

fee to the mandatory fees rather than choosing each elective (at different costs) as is currently being done. Other optional fees, such as Instrumental Music, Chorus, Basketball etc. would continue to be added-on as is the current practice. The invoices that are generated for each student at the middle schools will continue to describe the mandatory fees and optional fees (if elected).

3. **This one bundled mandatory fee amount would be calculated using current fee amounts for each category with the exception of the Middle School Activity Fee which would be reduced by \$10.**

Rationale:

The CFC analysis indicated that most current fee category amounts are appropriately set to recapture the intended percentage of actual costs. One exception that was noted by the CFC and substantiated by the middle school principals was the amount of the Middle School Activity Fee. Annual surpluses in these accounts were noted in both buildings over multiple years. A reduction of \$10 per student would not negatively impact the quantity or quality of activities that are made available to students through this fee.

4. **Additional fees for participation in voluntary programs such as Band/Orchestra, Chorus, Basketball, Volleyball, etc. would only be paid by those students who participate in the program. We recommend that the amount of the fee continue to be structured to offset a higher percentage of the non-labor costs associated with the activity.**

Rationale:

This recommendation is in keeping with our current philosophy and practice. Results from the Middle School Program Review Survey administered last year indicate that parents are supportive of this philosophy and are willing to pay a fee for their children to participate in voluntary extra-curricular activities.

5. **The mandatory bundled fee amount should be increased by the greater of the increase in the Consumer Price Index or 3 %. This increase should be imposed yearly and fee amounts re-evaluated at greater depth every 4-5 years.**

Rationale:

We do not recommend fees be re-calculated annually to reflect increases due to textbook adoptions, increased cost of a specific material, etc. The in-depth analysis that was conducted this year by administration and the CFC Spend Management Committee validated that overall District 64 is meeting the intended cost recovery projections the fee structure was originally designed to accomplish. Using our current fee amounts as a known base from which to move forward, we propose annually increasing fees at a rate that would enable us to continue to purchase similar materials each year despite the cost increases typically seen year to year. A more thorough analysis of revenue to expenses could be completed every 4-5 years to make additional adjustments to fees if deemed necessary.

NEXT STEPS/TIMELINE:

The administration recommends the following timeline be used to finalize student fees for 2009-10:

- Meet with CFC Spend Management Subgroup to discuss and assimilate feedback heard from the Board of Education at the February 9th and February 23rd Board meetings. Collaborate with CFC Spend Management Subgroup to develop final recommendations and fee amounts for 2009-10.
- Present final recommendations and 2009-10 fee amounts for Board consideration and approval no later than the April 6th Board meeting.
- Develop a communication plan and timeline that would be used to convey the approved fee structure and amounts to parents and the broader community.

update for new Chapter

If you have any questions or comments prior to the Board meeting, please contact either one of us.

DB, BM:km

Attal / need handbook approval fee section.

Appendix 4

APPROVAL OF PROPOSED STUDENT FEES FOR SCHOOL YEAR 2009-10

The Administration presented conceptual fee recommendations at the February 23, 2009 Board meeting. After further analysis conducted by both the Community Finance Committee (CFC) and administration, the attached student fee schedule is proposed for consideration.

Modest changes are recommended for only a few fees in 2009-10. Increases are presented for three fees: a planned \$5 increase in technology fees for grades 1-8 due to a phase in of costs that was previously approved by the Board; a \$10 bus fee increase due to a 2% increase from our transportation provider; and, a 20¢ per hour increase in the extended day care rate. A reduction of \$10 is recommended for the middle school activity fee. The cost of the lunch supervision fee will remain unchanged, and reflects the Board's direction last year to continue drawing down the fund balance remaining from the non-profit organization that previously operated the program.

The major change this year will be the bundling into one required fee of the mandatory charges for each grade level, as described on the attached schedule. We believe that combining these separate items (such as textbooks, supplies, technology, activity, etc.) will be more efficient for parents when remitting payment. Of special note is that the middle school required fees for the first time would include a flat fee for electives/encore supplies. Separate fees will continue to be collected for participation in middle school interscholastic sports, chorus, and instrumental music (grades 4-8).

ACTION ITEM 09-03-1

I move that the Board of Education of Community Consolidated School District #64, Park Ridge-Niles, Illinois, approve the student fee schedule for the 2009-10 school year as presented.

Moved by: _____ Seconded by: _____

AYES:

NAYS:

ABSENT:

3/9/09

APPROVED SCHEDULE OF FEES FOR 2008-09 AND 2009-10

APPROVED		APPROVED (3-9-2009)	
	2008-09	FEES	2009-10
ELEMENTARY		ELEMENTARY	
Textbooks - Kindergarten	\$ 54.00	Kindergarten - Required Fee	\$ 84.00
Supply Fee - Kindergarten	\$ 30.00	(textbooks, supplies)	
Textbooks 1-5	\$ 143.00		
Supply Fee 1-5	\$ 30.00		
Technology 1-8	\$ 45.00	Grades 1-5 - Required Fee	\$ 227.00
Elementary Activity Fee - 1-5	\$ 4.00	(textbooks, supplies, technology @\$50, activity)	
MIDDLE SCHOOL		MIDDLE SCHOOL REQUIRED FEE -	
Textbooks 6	\$ 90.00	Grades 6-8	\$ 315.00
Textbooks 7-8	\$ 72.00	(textbooks, supplies, technology, P.E. supplies, electives/encore, activity)	
Supply Fee 6-8	\$ 35.00		
			Included in
Additional Middle School Fees:			required fee
French	\$ 32.00		
Spanish	\$ 19.00		
Art	\$ 8.00		
Sculpture/Ceramics	\$ 12.00		
Painting/Drawing	\$ 12.00		
Crafts/Printmaking	\$ 12.00		
Photography	\$ 33.00		
Industrial Arts	\$ 29.00		
Woods	\$ 29.00		
Plastics	\$ 29.00		
Foods	\$ 20.00		
Sewing	\$ 17.00		
Wilderness Living	\$ 17.00		
FACS for Outdoors	\$ 17.00		
Fun with FACS	\$ 15.00		
Electronic Keyboard	\$ 12.00		
Guitar	\$ 18.00		
Music Theater Workshop	\$ 5.00		
Web Page Wonders	\$ 6.00		
Multi Media Magic	\$ 32.00		
Marine Biology	\$ 8.00		
Exploring the Physical World	\$ 11.00		
Art 6	\$ 8.00		
Industrial Arts 6	\$ 18.00		
Home Economics 6	\$ 10.00		
Foreign Language 6	\$ 6.00		
Activity	\$ 60.00		↓

APPROVED SCHEDULE OF FEES FOR 2008-09 AND 2009-10

APPROVED		APPROVED (3-9-2009)	
	2008-09		2009-10
MIDDLE SCHOOL - CONT.			
Additional Middle School Fees:			Included in required fee
C of C LA Workbook 6-8	\$ 7.00		↓
C of C Algebra 2 Calculator-8th	\$ 14.00		
Gym Suits	\$ 12.00		
PE	\$ 20.00		
PARTICIPATORY FEES			
Instrumental Music 4-8			
Beginner	\$ 33.00		\$ 33.00
Advanced	\$ 44.00		\$ 44.00
Basketball participation	\$ 100.00		\$ 100.00
Cheerleading participation	\$ 11.00		\$ 11.00
Chorus - Middle School	\$ 15.00		\$ 15.00
Chorus - Elementary	\$ 5.00		\$ 5.00
Bus Fees			
All Year	\$ 500.00		\$ 510.00
Cold Weather	\$ 300.00		\$ 305.00
Lunch fee	\$ 2.30		\$ 2.30
PARENT-PAID BEFORE SCHOOL & LUNCH SUPERVISION FEES			
Early Payment	\$ 140.00		\$ 140.00
Regular Payment	\$ 190.00		\$ 190.00
Late Payment	\$ 225.00		\$ 225.00
Before School Fees - Plan A	\$ 495.00		\$ 495.00
Plan A-Payment Plan (3) - \$175 x 3 payments	\$ 525.00		\$ 525.00
Plan B - 10 visits	\$ 55.00		\$ 55.00
Milk Fee - yearly cost	\$ 45.00		\$ 45.00
Extended Day Care	4.40 per hour		4.60 per hour