

College of Lake County
Community College District No. 532
Tuesday, November 18, 2025, 5:00 PM

BOARD OF TRUSTEES MEETING

The Board of Trustees of Community College District No. 532, Lake County, Illinois, will convene a Board of Trustees Meeting on Tuesday, November 18, 2025, at 5:00 PM, in Grayslake Campus, Conference Center A013, 19351 West Washington Street, Grayslake, IL 60030. Virtual meeting access is available via YouTube live stream at: <https://www.youtube.com/live/7clPooDjpP8>, and the agenda is posted on the [College of Lake County](#) website.

Members of the public will be offered an opportunity to address the board during the public comment portion of the meeting. **Board Policy 124.1, Public Participation**, which can be found in the [College of Lake County Policy Manual](#), sets forth the College's guidelines for public comment. Members of the public who wish to address the Board in person must provide their name via email to president@clcollinois.edu by 3:00 p.m. on Tuesday, November 18, 2025. Individuals will be called to the podium when it is their time to address the Board.

AGENDA

1. **Call to Order and Roll Call**
2. **Approval of the Agenda**
3. **Receipt of Notices, Communications, Hearings and Petitions**
4. **Reports**
 - 4.1. Chair's Report
 - 4.2. Student Trustee's Report
 - 4.3. President's Report
 - 4.3.1. Sports Complex and Roundabout
5. **Consent Agenda (Action Items)**
 - 5.1. Approval of the Minutes
 - 5.1.1. Committee of the Whole Meeting Minutes of October 4, 2025
 - 5.1.2. Committee of the Whole Closed Meeting Minutes of October 4, 2025
 - 5.1.3. Committee of the Whole Meeting Minutes of October 28, 2025
 - 5.1.4. Regular Meeting Minutes of October 28, 2025
 - 5.1.5. Closed Meeting Minutes of October 28, 2025
 - 5.2. Financial

Agenda for Board of Trustees Meeting of Tuesday, November 18, 2025

5.2.1.	Approving Reimbursement of Business-Related Expenses	3
5.2.2.	Ratifying Bills, Authorizing Budget Transfers and Accepting the Monthly Financial Report	4
5.3.	Purchasing	
5.3.1.	Industrial Technology Equipment	14
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5.4.	Human Resources	
	Copies of all proposed employee contracts are available at http://dept.clcillinois.edu/pre/contracts/ContractsNovember2025.pdf	
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5.5.	Contracts and Grants	
5.6.	Other	
6.	Presentment of Board Policies and Objectives (Information Items)	
7.	New Business (Action Items)	
7.1.	Policy 131 - Trustee Emeritus - Revised - Second Reading	22
7.2.	Policy 930 - Post Retirement Incentive - Non-bargaining Unit Employees - Revised	23
	Second Reading	
7.3.	Policy 932 - SURS Annuitant Return to Work and Employment Policy - Revised - Second Reading	26
7.4.	Estimating Amounts Necessary to be Levied for the Year 2025	30
8.	Executive Session (Closed)	
9.	Other Matters for Information or Discussion	
10.	Adjournment	

5. CONSENT AGENDA 2. FINANCIAL

5.2.1. RESOLUTION APPROVING REIMBURSEMENT OF BUSINESS-RELATED TRAVEL EXPENSES

Lead Staff: James Beckom, Interim Vice President of Business Services and Finance

WHEREAS, the list of reimbursements for business-related travel expenses is required to be approved by the Board of Trustees in accordance with the College of Lake County Policy 108 and Policy 960 and 50 ILCS 150/1 et seq.; and

WHEREAS, the monthly expenses to be approved pursuant to 50 ILCS 150/1 et seq., are set forth below;

NOW BE IT RESOLVED that the Board of Trustees approve the reimbursement for business-related travel expenses in the amount of \$460.00 for travel associated with Association of Community College Trustees (ACCT) Leadership Congress.

PASSED this 18th day of November 2025 by the Board of Trustees, College of Lake County, Community College District No. 532, Grayslake, Illinois.

Recommendation: Adopt the resolution approving reimbursement of business-related travel expenses.

5. CONSENT AGENDA 2. FINANCIAL

5.2.2. RESOLUTION RATIFYING BILLS, AUTHORIZING BUDGET TRANSFERS AND ACCEPTING THE MONTHLY FINANCIAL REPORT

Lead Staff: James Beckom, Interim Vice President of Business Services and Finance

WHEREAS, the list of bills has been provided to the Board of Trustees in accordance with the College of Lake County Policy 713 – Approval of Bills for Payment; and

WHEREAS, no budget transfers exceeding the threshold of \$25,000 are recommended to the Fiscal Year 2026 Budget;

NOW BE IT RESOLVED that the Board of Trustees approves the bills provided under separate cover and accepts the monthly financial report.

PASSED this 18th day of November 2025 by the Board of Trustees, College of Lake County, Community College District No. 532, Grayslake, Illinois.

Recommendation: Adopt the resolution Approving and Ratifying Bills and Authorizing Budget Transfers

5. CONSENT AGENDA 2. FINANCIAL

Operating Funds Financial Highlights

REVENUE: The revenues in the operating funds reflect 31.0 percent of budgeted revenues through September 2025. At the end of September 2024, the College had received 37.6 percent of the amount budgeted.

As of September 30, 2025, the College had received revenues equal to \$29.9 million in FY2026 for local taxes. Local tax revenue is budgeted at \$88.5 million for Fiscal Year 2026.

Also, as of September 30, 2025, student enrollment reflected 26.0 percent of the tuition revenue. At the end of September 2024, the College had received 28.2 percent of the amount budgeted. The timing of when students enroll impacts when tuition revenue is recorded.

EXPENDITURES: The expenditures in the operating funds as of September 30, 2025, reflect 24.5 percent of budgeted expenditures for the year. In comparison, as of September 30, 2024, the College had expended 20.5 percent of the amount budgeted. The College is trending on track with the FY26 budget plan.



Monthly Financial Report

FOR THE MONTH ENDED

September 30, 2025

5. CONSENT AGENDA 2. FINANCIAL

**Education Fund
Balance Sheet - Fund 01
As of September 30, 2025**

ASSETS

CASH

Cash In Bank	1,653,388
Change Funds	8,800

INVESTMENTS

Other Investments	44,396,488
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RECEIVABLES

Allowance Uncollectible Taxes	(342,396)
Student Tuition Receivable	10,177,149
Allowance for Uncollectable Tuition	(9,531,128)
Vendor Receivables	535,752

INTERFUND

8,353,231

PREPAID EXPENSES

Prepaid Expenses	76,122
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TOTAL ASSETS

55,327,407

5. CONSENT AGENDA 2. FINANCIAL

LIABILITIES AND FUND BALANCE

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable	3,674,927
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ACCRUED EXPENSES

Accrued Expense	1,131,647
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DEFERRED REVENUES

Total Tuition & Fees	3,344,229
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Miscellaneous Deferred Revenues	639,820
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OTHER LIABILITIES

Other Liabilities	1,009,187
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Vacation Accrual	3,460,231
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TOTAL LIABILITIES

	13,260,040
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FUND BALANCE

Fund Balance	42,067,367
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TOTAL FUND BALANCE

	42,067,367
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TOTAL LIABILITIES & FUND BALANCE

	55,327,407
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RECONCILIATION

BEGINNING FUND BALANCE	35,279,849
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ADD: REVENUE	35,127,398
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LESS: EXPENDITURES	(28,199,098)
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OPERATING TRANSFERS	(140,783)
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ENDING FUND BALANCE	42,067,367
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College of Lake County
Fund 01 - Education Fund
Statement of Changes in Fund Balance
Month Ending: September 30, 2025

	<u>Year to Date</u>		<u>Prior Year to Date</u>	
	<u>Actual</u>	<u>Percent</u>	<u>Actual</u>	<u>Percent</u>
<u>INCOME</u>				
Current Taxes	23,687,419	67.43%	27,908,273	67.19%
CPPRT Corp Pers Prop Repl Tax	47,756	0.14%	75,930	0.18%
ICCB Credit Hour Grants	1,872,827	5.33%	2,555,721	6.15%
Vocational Education	0	0.00%	321,548	0.77%
Tuition	6,644,051	18.91%	6,882,343	16.57%
Graduation Fees	62,369	0.18%	0	0.00%
Transcript Fees	37,855	0.11%	33,267	0.08%
On-line Course Fee	0	0.00%	(618)	0.00%
Laboratory Fees	46,517	0.13%	122,343	0.29%
Payment Plan Enrollment Fee	0	0.00%	10,095	0.02%
Credit By Exam Fees	0	0.00%	100	0.00%
Comprehensive Fees	1,513,892	4.31%	1,563,463	3.76%
Gain(Loss) on Investment	329,073	0.94%	800,648	1.93%
Other Interest	855,136	2.43%	1,251,477	3.01%
Library Fines	186	0.00%	168	0.00%
Miscellaneous Revenue	33,916	0.10%	9,749	0.02%
Over Short	(3,600)	-0.01%	(810)	0.00%
Total Income	35,127,398	100%	41,533,697	100%

5. CONSENT AGENDA 2. FINANCIAL

<u>EXPENDITURES</u>				
Salaries	19,957,294	70.77%	16,961,383	75.28%
Employee Benefits	4,096,473	14.53%	3,352,118	14.88%
Contractual Services	1,661,207	5.89%	1,195,180	5.30%
General Material & Supplies	459,714	1.63%	620,388	2.75%
Travel/Conference Meeting Exp	135,978	0.48%	99,080	0.44%
Fixed Charges	7,887	0.03%	23,880	0.11%
Utilities	9,269	0.03%	11,044	0.05%
Building Maintenance	40,489	0.14%	0	0.00%
Capital Outlay	(194)	0.00%	3,877	0.02%
Other Expenditures	1,830,979	6.49%	265,504	1.18%
Total Expense	<u>28,199,098</u>	<u>100%</u>	<u>22,532,453</u>	<u>100%</u>
Beginning Fund Balance	35,279,849		37,337,188	
Add: Revenues	35,127,398		41,533,697	
Less: Expenses	(28,199,098)		(22,532,453)	
Operating Transfers	(140,783)		(151,555)	
Ending Fund Balance	<u>42,067,367</u>		<u>56,186,877</u>	

**Maintenance Fund
Balance Sheet - Fund 02
As of September 30, 2025**

ASSETS

<u>INVESTMENTS</u>	
Other Investments	12,050,546
<u>RECEIVABLES</u>	
Allowance Uncollectible Taxes	(86,387)
Vendor Receivables	3,852
<u>INTERFUND</u>	(1,545,574)
<u>PREPAID EXPENSES</u>	
Prepaid Expenses	281,209
TOTAL ASSETS	10,703,645

5. CONSENT AGENDA 2. FINANCIAL

LIABILITIES AND FUND BALANCE

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable	542,461
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ACCRUED EXPENSES

Accrued Expense	(26,998)
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TOTAL LIABILITIES	477,302
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FUND BALANCE

Fund Balance	10,226,343
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TOTAL FUND BALANCE	10,226,343
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TOTAL LIABILITIES & FUND BALANCE	10,703,645
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RECONCILIATION

BEGINNING FUND BALANCE	7,075,693
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ADD: REVENUE	6,224,488
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LESS: EXPENDITURES	(3,073,839)
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ENDING FUND BALANCE	10,226,343
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College of Lake County
Fund 02 - Maintenance Fund
Statement of Changes in Fund Balance
Month Ending: September 30, 2025

	<u>Year to Date</u>		<u>Prior Year to Date</u>	
	<u>Actual</u>	<u>Percent</u>	<u>Actual</u>	<u>Percent</u>
<u>INCOME</u>				
Current Taxes	6,205,739	99.70%	7,328,382	99.96%
Building Rentals	18,749	0.30%	2,930	0.04%
Total Income	6,224,488	100%	7,331,312	100%
<u>EXPENDITURES</u>				
Salaries	1,305,908	42.48%	1,088,556	40.47%
Employee Benefits	365,876	11.90%	355,656	13.22%
Contractual Services	205,366	6.68%	150,507	5.60%
General Material & Supplies	193,573	6.30%	100,192	3.73%
Travel/Conference Meeting Exp	589	0.02%	3,385	0.13%
Fixed Charges	111,420	3.62%	627,878	23.35%
Utilities	897,728	29.21%	323,165	12.02%
Capital Outlay	3,306	0.11%	49,321	1.83%
Other Expenditures	(9,927)	-0.32%	(9,160)	-0.34%
Total Expense	3,073,839	100%	2,689,501	100%
Beginning Fund Balance	7,075,693		6,264,941	
Add: Revenues	6,224,488		7,331,312	
Less: Expenses	(3,073,839)		(2,689,501)	
Ending Fund Balance	10,226,343		10,906,753	

5. CONSENT AGENDA 3. PURCHASING

5.3.1. INDUSTRIAL TECHNOLOGY EQUIPMENT

Lead Staff: Miguel Mireles, Dean, Engineering, Math & Physical Sciences Division

Funding Source: FY26 Perkins Grant and FY26 budget

Funding Request: \$29,700.00

Vendor	Amount
Moss Enterprises	\$29,700.00

Explanation of Purchase: This purchase includes one Amatrol 850-MT6B Industrial Wiring Trainer, one Amatrol 805-MT6BA VFD/PLC Trainer, and one Ethernet and Analog Wiring Learning System. This equipment is essential for enhancing hands-on learning and supporting effective instruction in the Industrial Technology open lab.

Pursuant to 110 ILCS 805/3-27.1 (f), purchases and contracts for the use, purchase, delivery, movement or installation of data processing equipment, software or services and telecommunications and inter-connect equipment, software, and services are exempt from the competitive bidding process.

Recommendation: Approve a purchase from Moss Enterprises of Johnston, IA in a not-to-exceed amount of \$29,700.00.

5. CONSENT AGENDA 3. PURCHASING

5.3.2. SIGN LANGUAGE INTERPRETATION SERVICES

Lead Staff: Greg Singleton, Dean of Student Affairs

Funding Source: FY26 budget

Funding Request: \$216,016.00

Vendor	Amount
Various (See below)	\$ 216,016.00

Sign Language Interpretation	City and State
Kristen Goebeler	Libertyville, IL
Randi Ralph	Vernon Hills, IL
Melinda Nelson	North Barrington, IL
5 Star Interpreting Chicago, LLC	Tinley Park, IL
HRI-Cart, LLC	Pinellas Park, FL

Explanation of Purchase: This purchase is for additional sign language interpreting and communication access real-time translation (CART) services for deaf/hard-of-hearing students beyond the approved (June 24, 2025) not-to-exceed total of \$88,984.00 to address the significant growth in demand of these legally-required services. Given the current demand, the budgeted approval will be exceeded during the fall semester.

Pursuant to 110 ILCS 805/3-27.1 (a), contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part are exempt from the competitive bidding process.

Recommendation: Approve contracts with the vendors for an additional \$216,016.00 for a FY26 not-to-exceed total of \$305,000.00.

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.1. NEW HIRES

	Employee Name	Proposed Job Family, Position Number, Title Department	Effective Date	Contract Dates
1	Gahagan, Karima	Administrator Position Number: 1455 Director, P-20 Educational Partnerships Community and Workforce Partnerships	12/8/2025	12/8/2025- 6/30/2026
Recommendation: Approve the above full-time employment.				

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.2. PERSONNEL AND POSITION CHANGES

	Reason	Employee Name	Current Job Classification, Position Number, Position Title, Department	Proposed Job Classification, Position Number, Position Title, Department	Current Job Grade, FLSA	Proposed Job Grade, FLSA	Effective Date	Contract Dates
As outlined for the Board in May 2025, Administration recommends the position and employee changes to support revenue growth in Talent Development Solutions and support the growing demand from the business community for talent development training. The funding for these changes was approved in the FY26 budget.								
1	Transfer, Funding Change	Darling, Michael	Professional Position Number: 0039 Manager, Small Business Development *, Talent Development Solutions	Professional Position Number: 0039 Manager, Business Development, Talent Development Solutions	C43 Exempt	C43 Exempt	1/1/2026	1/1/2026-6/30/2026
Recommendation: Approve the changes with the effective date noted above.								

*Grant/externally funded position.

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.3. PROBATIONARY PERIOD COMPLETION

The following employee has successfully completed the appropriate probationary period and is recommended for continued employment in the following Board-approved position, in accordance with Board Policy 611 – Employment Practices and Procedures – Specialist.

	Employee Name	Job Family, Position Number, Title, Department	Probation Period Completion Date	Contract Dates
1	Koenemann, Christopher	Specialist Position Number: 1369 Marketing Analyst, Marketing	10/10/2025	10/10/2025-6/30/2026

Recommendation: Approve the above full-time employment.

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.3. PROBATIONARY PERIOD COMPLETION (CONTINUED)

The following employee has successfully completed the appropriate probationary period and is recommended for continued employment in the following Board-appointed position, in accordance with the collective bargaining agreement between the Board and the College of Lake County Staff Council, LCFT, Local 504.

	Employee Name	Job Family, Position Number, Title, Department	Probation Period Completion Date
1	Overton, Tyrone	Classified – Union Position Number: 0391 Custodian, Custodial, Lakeshore Campus	10/24/2025
Recommendation: Approve the above full-time employment.			

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.4. PROMOTIONS

The following employee applied for and was selected for promotion in the Board-approved position noted below.					
	Employee Name	Current Job Family, Position Number, Position Title, Department	Proposed Job Family, Position Number, Position Title, Department	Effective Date	Contract Dates
1	Albarran, George	Classified – Union Part-time Position Number: 1401 Office Assistant, Campus Services	Classified – Union Full-time Position Number: 0105 Office Assistant, Campus Services	11/24/2025	N/A
Recommendation: Approve the above action.					

5. CONSENT AGENDA 4. HUMAN RESOURCES

5.4.5. RESIGNATIONS AND RETIREMENTS

	Reason	Employee Name	Current Job Classification, Position Number, Position Title, Department	Effective Date (Last Day Worked)
1	Resignation	Sawicki, Matt	Specialist Position Number: 1181 College and Career Navigator, Student Recruitment and Onboarding	11/10/2025
2	Resignation	Butler, Erin	Classified Position Number: 1209 Senior Administrative Assistant, Global Engagement	11/25/2025
3	Resignation	Winston, Tomi	Full-time Faculty Position Number: 0999 Instructor, Nursing Biological and Health Sciences	12/21/2025
4	Retirement	Hussissian, Leon	Union-Specialist Position Number: 1925 Media Technology Specialist, Media Services	6/30/2028 Eligible for Benefits Article XI.12 and MOU Retirement Incentive Program
Recommendation: Approve the above action.				

7. NEW BUSINESS

7.1. POLICY 131 TRUSTEE EMERITUS – REVISED – SECOND READING

In accordance with the Board's review during its 2025 Board Development Retreat, Policy 131 Trustee Emeritus is being presented as a Second Reading.

Recommended changes are highlighted in red and reflect changes presented as the First Reading. There are no revisions for Second Reading.

Recommendation: Approve the revised Policy 131 – Trustee Emeritus.

131 TRUSTEE EMERITUS

To recognize the valued service, commitment and contributions of former members of the College of Lake County Board of Trustees, the title of "Trustee Emeritus" may be conferred by majority vote of the Board of Trustees ~~during a public Board meeting by resolution. A sitting Board member may recommend such status be conferred for upon any retiring Trustee, upon completion of their service, who is in good standing and having served a minimum of three terms (18 years). for whom a sitting Board member has recommended such status be conferred. The conferring of Trustee Emeritus status shall be done at a public Board meeting by resolution.~~

Trustee Emeritus status shall entitle the individual to a one-time, Board-paid lifetime membership in the Association of Community College Trustees (ACCT) and the Illinois Community College Trustees Association (ICCTA), provided the individual is eligible for lifetime membership, ~~and access to a parking permit to park in~~ ~~for any posted staff parking areas while on campus and will be recognized in major College publications and the website. Additionally, those with Trustee Emeritus status shall also be entitled to complimentary access to on-campus events (outside of fundraisers), as well as up to two (2) complimentary tickets to any performances hosted at the James Lumber Center each fiscal year.~~

Except as expressly provided in this Policy, no other expenses, reimbursements or benefits will be extended to those with Trustee Emeritus status.

The Office of the President shall maintain a list of individuals holding Trustee Emeritus status.

Adopted 06/23/2020

Amended

7. NEW BUSINESS

7.2. POLICY 930 – POST RETIREMENT INCENTIVE – NON-BARGAINING UNIT EMPLOYEES – REVISED – SECOND READING

Policy 930 – Post Retirement Incentive - Non-Bargaining Unit Employees is presented for revised Second Reading. The revisions to this policy align with the 2030 Strategic Plan and the Total Rewards Philosophy.

The policy revisions have been reviewed by the College's legal counsel and shared governance system.

Recommended changes are highlighted in red and reflect changes presented as the First Reading. There are no revisions for Second Reading.

Recommendation: Approve the revised Policy 930 – Post Retirement Incentive – Non-Bargaining Unit Employees.

7. NEW BUSINESS

930 **NON-BARGAINING UNIT STAFF POST RETIREMENT INCENTIVE PROGRAM—NON-BARGAINING UNIT EMPLOYEES**

The College of Lake County provides a post retirement incentive award ("Award") to promote sufficient transition planning. This Award, which is not considered pensionable earnings, but is subject to mandatory withholdings, recognizes each full year of service to the College at an amount ~~not less than~~ of Three-Hundred and Fifty Dollars (\$350.00) ~~which will be determined by the President or designee,~~ subject to Board approval. To be eligible for the Award, the full-time, non-bargaining unit employee must meet the following eligibility criteria:

1. At the time of retirement, the employee must have completed at least fifteen (15) or more full years of continuous full-time service ~~time~~ as a Board-appointed employee at the College of Lake County.
 - a. An approved unpaid leave of absence is not considered an interruption of service.
 - b. The time an employee is on an approved unpaid leave of absence does not count toward ~~years of service time.~~
 - c. ~~Unused health leave of two-thousand and eighty (2,080) hours (equivalent to one full year) may count as service time for purposes of qualifying for the Award. This unused health leave will not be included in the Award calculation. Unused health leave balances of one full year shall count as service time for purposes of qualifying for this incentive award; however,~~
 - d. Service time purchased under a reciprocal system or other service time purchase program shall not count as service time for purposes of qualifying for this Award.
2. ~~The employee must be actively working and employed by the College in a full-time capacity during the final ninety (90) calendar days leading up to their approved retirement date.~~
- ~~2.3.~~ At the time of retirement, the employee must meet the retirement eligibility criteria under the State Universities Retirement System (SURS).

An eligible ~~N~~non-bargaining unit employees shall submit their ~~irrevocable, written notice of retirement to their supervisor and Human Resources at least one (1) year prior to the date that the employee plans to retire. The maximum notice period that may be provided to qualify for the Award is two (2) years. application in writing to Human Resources two (2) years~~

7. NEW BUSINESS

~~prior to the date the non-bargaining unit employee plans to retire, unless otherwise specifically approved by the Board. Once approved by the Board, the employee's retirement decision is irrevocable; however, if the employee's application has been approved by the Board, the employee may submit a one-time request for an earlier retirement date, subject to Board approval, provided the earlier date gives at least three (3) months' notice, the written transition plan has been submitted, and the employee continues to meet the eligibility requirements described in items 1 and 2 above.~~

A written transition plan must be completed by the employee ~~for revision and final approval by their, and his or her~~ supervisor within a reasonable period of time following Board approval of the retirement date, ~~for approval by the Executive Director of Human Resources or designee after the application for retirement has been approved by the Board.~~

The College and employees recognize the importance of minimizing the potential for exceeding the statutory cap on end-of-career earnings' increases. The Award will be reduced by the amount of any employer contribution assessed by SURS for an employee whose reportable earnings exceeded the applicable statutory cap during their Final Rate of Earnings ("FRE") period.

The Award is payable on the ~~first payroll~~ date following the one-year anniversary of the employee's retirement date, or sooner, as decided by the College. ~~A beneficiary form for the Award must be completed following Board approval of the retirement date. If the employee dies after their retirement date and prior to payment of the Award, any payment that would have been made to the employee shall be paid to the beneficiary on a date determined by the College.~~

Adopted 11/18/15
Amended 9/25/18
Amended 9/24/19
Amended 6/23/2020
~~Amended~~

7. NEW BUSINESS

7.3. POLICY 932 – SURS ANNUITANT RETURN TO WORK AND EMPLOYMENT POLICY – REVISED – SECOND READING

Policy 932 – SURS Annuitant Return to Work and Employment Policy is presented for revised Second Reading. The revisions to this policy provide clarity for eligible employees who may wish to re-apply to available part-time faculty roles at the College following retirement.

The policy revisions have been reviewed by the College’s legal counsel and shared governance system.

Recommended changes are highlighted in red and reflect changes presented as the First Reading. There are no revisions for the Second Reading.

Recommendation: Approve the revised Policy 932 – SURS Annuitant Return to Work and Employment Policy.

7. NEW BUSINESS

932 SURS ~~ANNUITANT RETURN TO WORK AND RETIREE EMPLOYMENT POLICY~~

Pursuant to 40 ILCS 5/15-139.5, the College of Lake County may be required to pay to the SURS (~~“State Universities Retirement System”~~) (~~“SURS”~~) an amount equal to the annual annuity of an SURS ~~Annuitant-Retiree~~ who is a College employee, when ~~the Annuitant’s salary earnings~~ exceeds certain threshold amounts. To avoid the possibility that the College could incur this SURS penalty, this Policy is intended to limit the employment of SURS ~~Annuitants Retirees~~ and ~~ensure that Annuitants and employees keep the College informed of their SURS status and of any change in their SURS status.~~ clarify eligibility and conditions of post-retirement re-employment.

Definitions

The following definitions apply to terms in this Policy:

- “SURS” refers to the Illinois State Universities Retirement System.
- An ~~“SURS Annuitant-Retiree”~~ is any individual ~~receiving any retirement annuity from SURS~~; receiving SURS retirement benefit payments and is re-employed by the College.
- An “Affected Annuitant” is a SURS annuitant (1) whose annual earnings in any SURS academic year beginning ~~September 1, 2013~~, from the College or any other SURS-covered employer, either individually or collectively, exceed 40% of the SURS Annuitant’s pre-retirement highest annual earnings and (2) whose annualized retirement annuity is equal to, or greater than, \$10,000.
- An ~~“SURS Academic Year”~~ begins on September 1 and ends on August 31.
- ~~“Extended service” for part-time adjunct faculty is defined as Good Faith Offer (GFO) status as outlined in the applicable collective bargaining agreement for bargaining unit retirees or the GFO-service equivalent for non-bargaining unit retirees.~~

Eligibility and Conditions

~~Effective February 25, 2015, t~~ The College of Lake County will not hire, employ, or continue to employ any person who has retired from the College of Lake County or any SURS employer, except in the limited circumstances set out below.

- A. Full-time ~~College of Lake County employees who retire~~ faculty working as an instructor or librarian at the time of retirement from the College ~~as a full-time employee~~ may be considered for post-retirement re-employment in limited instructional ~~or~~, librarian ~~or counseling~~ capacities ~~including as a Professor Emeritus as outlined in the applicable collective bargaining agreement~~, so long as their post-retirement SURS-earnings will not cause them to become “Affected Annuitants.”
- B. ~~SURS Annuitants who have not retired from the College as a full-time employee and who are currently employed as a~~ Active part-time adjunct faculty with extended service at the time of retirement ~~as of February 25, 2015~~, may be considered for continued post-retirement re-employment in limited instructional; ~~or~~ librarian ~~or counseling~~ capacities so long as their

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post-retirement SURS earnings will not cause them to become "Affected Annuitants." ~~After February 25, 2015, the College will not hire or employ any new or additional SURS Annuitants other than those Annuitants described in A. above.~~

C. The College will not hire or employ any new or additional retirees from other SURS employers.

~~C. D.~~ Employment of any A SURS Annuitant Retiree who is re-employed by the College is subject to the following conditions:

1. The ~~Annuitant-SURS Retiree~~ must not earn more than 80% of the individual and employer SURS academic year maximum earning limits;
2. The ~~Annuitant-SURS Retiree~~ must regularly, and as often as the College may request, promptly provide all certifications, documentation, and necessary releases, regarding ~~the Annuitant's~~ SURS earnings and employment;
3. The ~~Annuitant-SURS Retiree~~ must not be employed in any capacity by any other SURS employer. ~~and submit an affidavit to that effect. The Annuitant must advise the Director of Human Resources in writing before becoming employed by any other SURS employer.~~
4. Failure to comply with eligibility and conditions for re-employment will lead to disciplinary action up to including termination of employment.

~~D. Every new applicant must complete a "Statement of SURS Annuity Status" form and immediately advise the College if the applicant or employee:~~

- ~~a. Is a SURS Annuitant;~~
- ~~b. Has applied for retirement under SURS;~~
- ~~c. Becomes a SURS Annuitant; or~~
- ~~d. Becomes a SURS-Affected Annuitant.~~

E. ~~SURS Annuitants, SURS-Affected Annuitants, applicants and employees~~ Retirees who are re-employed by the College, will be advised in writing that pursuant to Public Act 97-0968, falsification of the information contained in SURS Annuity Status forms is considered a Class A misdemeanor and will result in discipline up to and including termination of employment. Also, to the extent permitted by law and policy, the College will impose a financial penalty, including, but not limited to, recoupment of fees and penalties charged to the College by SURS.

F. Where needed to address compelling instructional or operational needs, as determined by the President or designee, the College may allow exceptions to these ~~return-to-work~~ re-employment limitations for SURS ~~Annuitants~~ Retirees who are not, and will not become, "Affected Annuitants." ~~Such exceptions must be approved in writing by the Provost and the Vice President of Administrative Affairs.~~

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~~G. The Vice President of Administrative Affairs or designee will develop procedures to implement the terms of this policy.~~

Adopted 02/24/2015

Amended

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7.4. RESOLUTION ESTIMATING AMOUNTS NECESSARY TO BE LEVIED FOR THE YEAR 2025

Lead Staff: James Beckom, Interim Vice President of Business Services and Finance

Background: This resolution, which estimates the amounts necessary to be levied for 2025, is based on changes in inflation and equalized assessed value (EAV) including new construction and dissolving tax increment financing (TIF) district. The Property Tax Extension Limitation Law (PTELL) limiting rate for the 2025 levy is 5.0 percent. The 2025 EAV is projected to increase approximately 9.2 percent as compared to 2024, with new construction for 2025 projected to total \$178 million and dissolving TIF district totaling \$59.7 million.

The proposed levy would increase taxes for the operating and special tax levy funds by 4.975 percent from the 2024 tax extensions. The debt service tax levy is based on an established schedule of bond payments. The debt service levy for 2025 will correspond to the outstanding Levy Allocation Report for 2026. The debt service levy is not included in the definition of aggregate levy pursuant to Section 18-55 of the Truth in Taxation Law, 35 ILCS 200/18-55.

Levy Funds	2024 Levy Extension	2025 Levy Estimated	Estimated Increase	Percent Change
Operating & Special (Capped)	\$86,975,371	\$91,302,396	\$4,327,025	4.975%
Debt Service (Non-Capped)	\$2,098,442	\$2,103,600	\$5,158	0.246%
Total	\$89,073,813	\$93,405,996	\$4,332,183	4.860%

The Lake County Clerk will determine the actual amount of taxes to be extended on the 2025 levy after applying the tax cap (PTELL) formula, including the addition of the new property in the tax base. Based on assumptions indicated in the projections above, it is anticipated that the tax rate for capped funds in 2025 will be approximately \$0.2629 per \$100 of equalized assessed valuation, as compared to \$0.2802 levied in 2024.

Recommendation: Approve the resolution estimating amounts necessary to be levied for the year 2025.

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7.4. RESOLUTION ESTIMATING AMOUNTS NECESSARY TO BE LEVIED FOR THE YEAR 2025

WHEREAS, the *Truth in Taxation Law*, 35 ILCS 200/18-55 et. seq. requires that all taxing districts in the State of Illinois 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, if the estimated aggregate amount necessary to be levied, exclusive of election costs and bond and interest costs, exceeds 105 percent of the amount of property taxes extended or estimated to be extended upon the final aggregate levy of the preceding year (plus any amount abated by the taxing district prior to such extension), then the governing board of the district shall give public notice of, and shall hold a public hearing on, the district's intent to adopt an aggregate tax levy in an amount that is more than 105 percent of such extension or estimated extension for the preceding year; and

WHEREAS, the amount of property taxes extended or estimated to be extended on the levy of Community College District No. 532 for corporate and special purpose taxes (the aggregate levy) for 2024 was \$86,975,371; and

WHEREAS, the estimated amounts of money necessary to be raised by corporate and special purpose taxes for 2025 upon the taxable property of the College District is \$91,302,396;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Community College District No. 532, County of Lake, State of Illinois, as follows:

Section 1: The estimated aggregate levy necessary for 2025 is \$91,302,396.

Section 2: The estimated aggregate levy for 2025 does *not* exceed 105 percent of the taxes extended (plus any amount abated prior to extension) on the College District's aggregate levy for 2024.

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Section 3: In light of Section 2 above, the provisions of Sections 18-65 through 18-85 of the *Truth in Taxation Law* do not apply to the adoption of the 2025 aggregate levy, and the College District is not required to publish notice of or conduct a hearing thereon.

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

ADOPTED this 18th day of November 2025.

BOARD OF TRUSTEES
COMMUNITY COLLEGE DISTRICT NO. 532
COUNTY OF LAKE
STATE OF ILLINOIS

By: _____
Chair

ATTEST:

By: _____
Secretary