

Superintendent Report to Board of Education
March 9, 2017

This month's report hopes to continue to provide data, "drilling down" into the Education Fund Deficit and taking a slightly different look at Education Fund spending.

I also want to address the continued argument and misinformation related to the Turn Lane Agreement for the proposed subdivision north of the high school and middle school. In fact, we will begin with that narrative. We will also review the 2017-18 School Calendar Options.

Turn Lane Agreement

A quick review of the circumstances surrounding the turn lane and the school district's obligation to the intergovernmental pact is listed as follows:

- a. The City of Geneseo will pay for the construction of the turn lane at a cost not to exceed \$400,000.
- b. The district agrees to forego its portion of the property tax increases from new homes constructed at Maple Leaf Farms, essentially from 2018 to 2030, or until such time as our obligation (~ \$300,000) has been contributed to reimburse the City of Geneseo
- c. The ongoing belief of many is that "but for" the construction of the turn lane, the development would not move forward. This "but for" language is very similar to the legal vocabulary used in Tax Increment Financing districts (TIFs), which can last for 23 years-- we have TIF properties in Geneseo, Colona and Atkinson, that are part of our district geography.
- d. The statement that we are "losing money" may have some truth, but the question that the Board wrestled with was whether the value to forego payments for 85 house tax levies... to clarify, this estimates the value of a home to be \$250,000, which means a taxable value of \$83,333. If we apply a school tax rate of \$4.20/\$100 value, each home generates roughly \$3,500 per year. If you divide that into \$300,000, if only one house was built, it would take approximately 85 years to repay our portion. If 10 houses were built in the first year and no more, it would take 9 years to repay our portion. So the power of early housing starts, early on the tax rolls, and then slow growth will repay our obligation more quickly.
- e. If you assume \$83,333 in taxable property value per home, and we see 100 houses over a period of years, that equates to \$8.3M in new property value. That translates to roughly \$350K more annually, from that point forward, for a "loan" of \$300,000 that does not cost us any money from short-term cash flow.

2017-18 School Calendar Options

The District put together a survey to be answered by staff, parents, and even some students. A link was sent via the MailChimp account that goes out to more than 3,000 subscribers. We received almost 20% in response. As you know, construction of the school calendar is much like how often to serve chocolate milk... some people really have strong opinions and are quite

passionate, almost aggressive in their responses, while others just know that students need to attend 174-175 days and are happy to just be told when they are to be at work or send their students.

The 2017-18 calendar will start just slightly later than the most recent years, partially to hedge against construction schedules. Teachers and administrators will begin a bit earlier, but students will not start school until August 21st. I expect that there will be some angst surrounding students beginning on a Monday, but I'm confident we will be able to make it work smoothly, especially with all the time we have to prepare for that. Here are a few other key points to note:

1. We have moved our Parent-Teacher Conferences (PTC) earlier, into October, closer to the end of the 9 weeks. I would have recommended no longer conducting PTC, but many staff and many from the survey endorsed continuing them.
2. We will attend school on Friday, November 10. Veterans Day is on Saturday, the 11th. In speaking to several key veterans from the community, they appreciate the learning about service that can be done while school is in session and did not see a problem. Again, we will try it for 2017-18.
3. We have one calendar option showing students attending on the Monday and Tuesday before Thanksgiving, and then moving the "Comp Day" for PTC into February, to provide a 4 day weekend for kids in the winter. The other calendar option shows us not attending Thanksgiving Week, and using the "Comp Day" for PTC on the Monday of Thanksgiving Week.
4. There were many people who desire an earlier Spring Break in March, corresponding to more of the college breaks. Easter is early in April in 2018, so we propose keeping our Spring Break aligned to Easter for 2017-18. In 2018-19 we believe we can put in an earlier Spring Break in March (Easter is late April), and then take off Good Friday in April.
5. You will also note that if we need to use a Snow Day before Easter, Easter Monday is listed as an Emergency Day. We would then "make up" a day on the Monday after Easter. If we have another year where we do not need to use an Emergency Day before Easter, that Monday would NOT be a day of attendance.

I recommend that we approve Option 2 in April, which continues our recent practice of taking the week off at Thanksgiving. This still provides us with 84 student attendance days in the first semester, which the high school contends is adequate for a semester long course.

More importantly for you to consider, I am recommending that the High School Building Leadership Team, staff and administration consider a one-year set aside for semester and final exams. There are four primary reasons for this recommendation:

- a. In gathering information from graduates who are attending different colleges and universities, as well as in speaking to personnel at BHC and other local institutions of higher education, the concept of comprehensive examinations for a semester or final

has dissipated greatly. The need to prepare students to take a comprehensive exam has waned over the past decade.

- b. Using a 40% first quarter-40% second quarter-20% exam formula to calculate semester grades has the potential to put more focus on an actual grade, and less emphasis on the importance of learning the content appropriately and development of skills necessary to demonstrate mastery.
- c. The high school loses at a minimum, four instructional days (2 each semester) by virtue of scheduling exams exam so that students aren't overwhelmed with too many tests in one day.
- d. The trend in education is to move to a more standards-based approach, where formative and summative assessments specifically target a level of proficiency of mastery of the content and skills, making large-scale, high pressure exams much less valuable to identifying student ability.

Setting aside the requirements for semester and final exams also provides flexibility down the road in setting up calendars because the need to conclude semesters before the Christmas Holiday is less stressful, and it also allows that we should be able to more quickly provide semester and final grades because large projects/papers/presentations, etc can be more equitably distributed during the quarter or semester. Let's build back more teaching and learning time into the calendar.

Deeper Dive into Education Fund Expenses and Revenues

Last month we took a look at the Evidence-Based Funding Model, some enrollment trends, personnel staffing patterns, and changes in state, local and federal levels. This month we will take a closer look at Special Education Expenses and Revenues in the Education Fund. In the coming months, we will break down core classroom assignments that are required state curriculum, and then look at our "extras"-- athletics, marching band, clubs, and other programs that are not required, but depending upon which side of the fence you're on, may be hugely invaluable, or complete wastes of taxpayer dollars.

I want you to imagine that if we took the sum total of our anticipated revenues for 2016-17 in the Education Fund--- all the local taxes (which includes the \$2.35 Education Fund Rate and the \$0.04 Special Education Fund Rate), plus registration fees, General State Aid, Corporate Personal Property Replacement Tax, special education reimbursement... all of it--- but that we then had to build an expense budget with started with those legally required programs first, and then moved out to the "wants" of the District. This is often called 'zero-based budgeting'. We will work through this over the coming months.

So let's start with *Special Education*. The Individuals with Disabilities Education Act, enacted in 1975, establishes a federally and state supported contract between a school district and a family. In this report we will examine those direct and indirect costs that we would attribute to services, personnel, and supplies necessary to serve roughly 300 students with Individualized

Educational Plans (IEPs). We will also discuss in the report, what the reimbursements and tax levy revenues we receive for these expenses are in the Education Fund. This does not include transportation costs, operating and maintaining these classroom spaces, nor any IMRF or Social Security benefits for these support staff. This is a very conservative calculation.

If we look back at the most recent audited figures for revenues and expenses in the Education Fund, you can see from the "Special Education Analysis" chart (included with this report), that the District spent \$2,323,262 in the Education Fund to provide staff, and services for special education students-- this includes the instructional services, the support, social work and administrative time, along with Henry Stark costs to serve this population. This correlates to approximately 13.8% of the Education Fund total expenses for 2015-16, which corresponds fairly well with the portion of the overall student population with identified disabilities (generally around 11% of population).

However, a close examination of the minimal tax levy prescribed to help support these students (the \$0.04/\$100 EAV maximum levy available), plus the state and federal reimbursements available to the District shows that \$846,754 was reimbursed from these sources. If we presume that this population of students also contributed 11% of the General State Aid, then we would add another \$479,057 to the total income to the Education Fund, for a grand total of \$1,325,812. This leaves a deficit to fund locally of -\$997,451, which is roughly 54% of the total projected FY 18 deficit in the Education Fund of \$1,842,000. A Special Education Tax Levy of \$0.29/\$100 EAV would generate roughly \$1M to offset this deficit. Again, these are expenses that are mandated by federal and state law to serve this student population.

If we look at the grand total of local fees collected for registration/textbook fees paid-- in 2015-16 the District collected \$183,407. Again, applying even 13% of that amount to Special Education Reimbursement, would garner \$23,843, not nearly enough to move the needle very far to close the deficit.

So last month we projected an Education Fund Tax Rate increase of roughly \$0.53/\$100 EAV to offset the projected Education Fund deficit. Conservatively, the inadequate local levy for special education taxes, coupled with the inadequate levels of state and federal reimbursement for students with disabilities, one could intuit that more than 50% of a tax increase would be required just to appropriately serve the population of students with IEPs. This becomes an important question to be answered by the Board of Education and the community, since these costs have very little flexibility to ignore or shortchange. But continuing to fully fund and support the needs of these students limits the ability to continue to provide funding and support for those "extra programs" that many in the community perceive as adding value, such as the amount of elementary art, music, personnel for athletics and clubs, performing band and performing choirs from grades 6-8. This should give us plenty to ponder moving into April as we more fully examine where the deficit is created within the Education Fund. It may also be of interest to note that on March 8, 2002 in the Geneseo Republic, it was published that "*The Geneseo School District faces a \$670,000 deficit by the end of the current school year. 'It's not a year to*

look for new money from the State of Illinois," said Superintendent Harold Ford. "Half of the districts in the state had a deficit last year, and there could be more this year. It's a dismal picture." So 15 years later, the bell still tolls as it does, expect the expectations for performance, for services to children, to relief for taxpayers, creates even greater pressure.

Non-renewal of Probationary Staff

Following meetings with the GEA and the administrative team, it is the recommendation that we retain essentially the same level of staffing for licensed and endorsed faculty, approximately 157 full-time equivalent staff. We will not be releasing any of our probationary teachers, though we do have some openings due to retirements/resignations.

It is the position of this superintendent, that though we may do some shifting of personnel into different teaching areas based upon student need, the 157 teachers for a district our size, with our demographics and desired programs and opportunities that the community values, it would be unwise to reduce the staff further at this point. This is predicated on the position ***that before the end of the 2017-18 school year the District has either successfully passed some type of referendum that will increase the levels of local revenue, or issued more in short-term borrowing as discussed last month.***

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LEGEND <div> <div>No School</div> <div>Teachers Institute--No Student Attendance (NSA)</div> <div>Parent/Teacher Conferences</div> </div> <div> <div>Students Dismissed One-Hour Early from Regular Dismissal Time.</div> <div>Emergency Days</div> </div> <div> <div>New Teacher Induction Day. Does not apply toward student or teacher attendance days.</div> <div>End of Quarter</div> </div> <div> <div>Half-Day, Dismissal Schedule: Elementary 8:20--11:35, Middle School 8:15--11:40, High School 8:00--11:30</div> </div>																																																																																																																																																																																																																																																																																																																																		

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REVENUES		FY 16 AUDITED	FY 11 AUDITED
CODE	DESCRIPTION	AMOUNT	AMOUNT
1140	SPECIAL ED. LEVY	\$ 139,165	\$ 126,542
3001	General State Aid Pro-rata 11.0%	\$479,057.92	\$690,527.20
3100	SP ED PRIVATE FACILITY TUITION	\$ 4,057	\$ 43,568
3105	FUNDING FOR CHILDREN-REGULAR SPECIAL ED. SERVICES	\$ 307,379	\$ 449,984
3110	PERSONNEL	\$ 164,520	\$ 214,797
3120	ORPHANAGE-INDIVIDUAL	\$ 20,168	\$ 12,681
4620	IDEA-FLOW THROUGH	\$ 49,708	\$ 62,946
4625	IDEA-ROOM & BOARD	\$ 120,700	\$ 69,151
4991	MEDICAID-ADMIN. OUTREACH	\$ 15,881	\$ 62,344
4992	MEDICAID- FEE FOR SERVICES	\$ 25,176	\$ -
	TOTAL SP ED INCOME	\$ 1,325,812	\$ 1,732,540
TOTAL ED FUND REVENUES		\$ 16,236,897	\$ 18,404,374
%AGE OF ED FUND FROM SP ED REIMB		8.17%	9.41%

EXPENSES		FY 16 AUDITED	FY 11 AUDITED	% to IEPs
CODE	DESCRIPTION	AMOUNT	AMOUNT	
1200	SPECIAL ED. PROGRAMS	\$ 870,740	\$ 801,281	
1912	SPECIAL ED. PRIVATE TUITION	\$ 163,228	\$ 62,691	
2110	SOCIAL WORK	\$ 69,795.20	\$ 87,164.40	40%
4120	PAYMENTS FOR SPECIAL ED. PROGRAMS	\$ 49,708	\$ -	
4220	PAYMENTS FOR SPECIAL ED. TUITION	\$ 1,041,664	\$ 961,637	
2120	GUIDANCE	\$ 46,628.40	\$ 47,807.37	13%
2130	HEALTH SERVICES	\$ 17,385.94	\$ 14,994.46	13%
2410	BUILDING ADMINISTRATION	\$ 64,112.90	\$ 52,826.05	5%
	TOTAL SP ED EXPENSES	\$ 2,323,262	\$ 2,028,401	

TOTAL ED FUND EXPENSES	\$ 16,848,534	\$ 17,811,637
%AGE OF ED FUND FROM SP ED EXPENSES	13.8%	11.4%
DEFICIT SPEND	(\$997,451)	\$ (295,861)
# of IEP Students	281	268
Projected FY 18 Ed Fund Deficit	\$1,842,000	
%age of FY18 ED FUND DEFICIT		
ACCOUNTED BY SPECIAL		
EDUCATION (USING 2016)	54.15%	
Amount of Ed Fund Tax Increase to		
offset Special Education Deficit		
Spend \$	0.29	