

League of Women Voters Decatur, IL

303 S. Delmar
Decatur, IL 62522
July 17, 1992

Dear Decatur School Board Members,

We understand that you will be setting goals for our new superintendent of Decatur Schools. We would like to encourage you to include in your list of goals, the critical goal that would address the need for more funding for our schools from the local community. In other words, the Decatur School District #61 should seek a tax referendum for its education fund.

We recently completed a study of school finances of Illinois and Decatur and came to the very strong conclusion that the Decatur community is not making an adequate effort to financially support its schools. In fact, the community has not even been asked to increase the education fund tax rate for 24 years and has not increased it for 36 years. We have attached a copy of our study.

We are in the process of building a network of other citizens who share our concern. That group will not complete their study until September.

We, League of Women Voters of Decatur were going to approach the Board of Education in September about the need for a referendum. But we could not let the opportunity pass to share our concern for the need for you to give our new superintendent a goal of laying the groundwork for passing a referendum. (What areas need more funds? How much is needed?) We see that too many of the problems in the district are related to lack of funds. Financial survival of doing more with less can not continue. The district needs the means to implement its strong education goals and visions.

In our League study we received information from several school districts that sought to pass referenda. Their boards of education exercised leadership in stating the needs to their communities.

We know that there is concern that a referendum will not pass. But we will not know that until we try. We have faith that, given the chance, our community will rise to the challenge. The thing worse than failure, is not trying at all. We owe it to our students and community to try.

We urge you to take the leadership role that has been entrusted to you. Let the public know why a referendum is needed.

We realize that the cuts that you approved had to be made because of our great reliance on state aid which is, at best, very difficult to predict. For the good of our students and for your credibility, we would hope that you would restore as many of the cuts as possible when any of the assumptions on which you based your decisions change.

We also realize that there is a need for reform at the state level, but that could take several years and in the meantime another generation of our students will be affected by inadequate funding.

We applaud you and the staff for putting many excellent programs in place that are or will have a positive impact on many students. We know you will want these programs to continue and expand.

Sincerely,


Kathleen Owen
President

cc: Dr. Donald Wachter

This should have been with the minutes of the 7/28 meeting of the Concerns Committee.

Pete

DECATUR PUBLIC SCHOOLS

An Investment In Children and Youth

VOLUME XI-No. 1

DECATUR, ILLINOIS

NOVEMBER 1967

FACTS AND FIGURES

Students

Elementary	12,255
Junior High	3,215
Senior High	6,049
Summer School	2,117
Adult Education	1,500

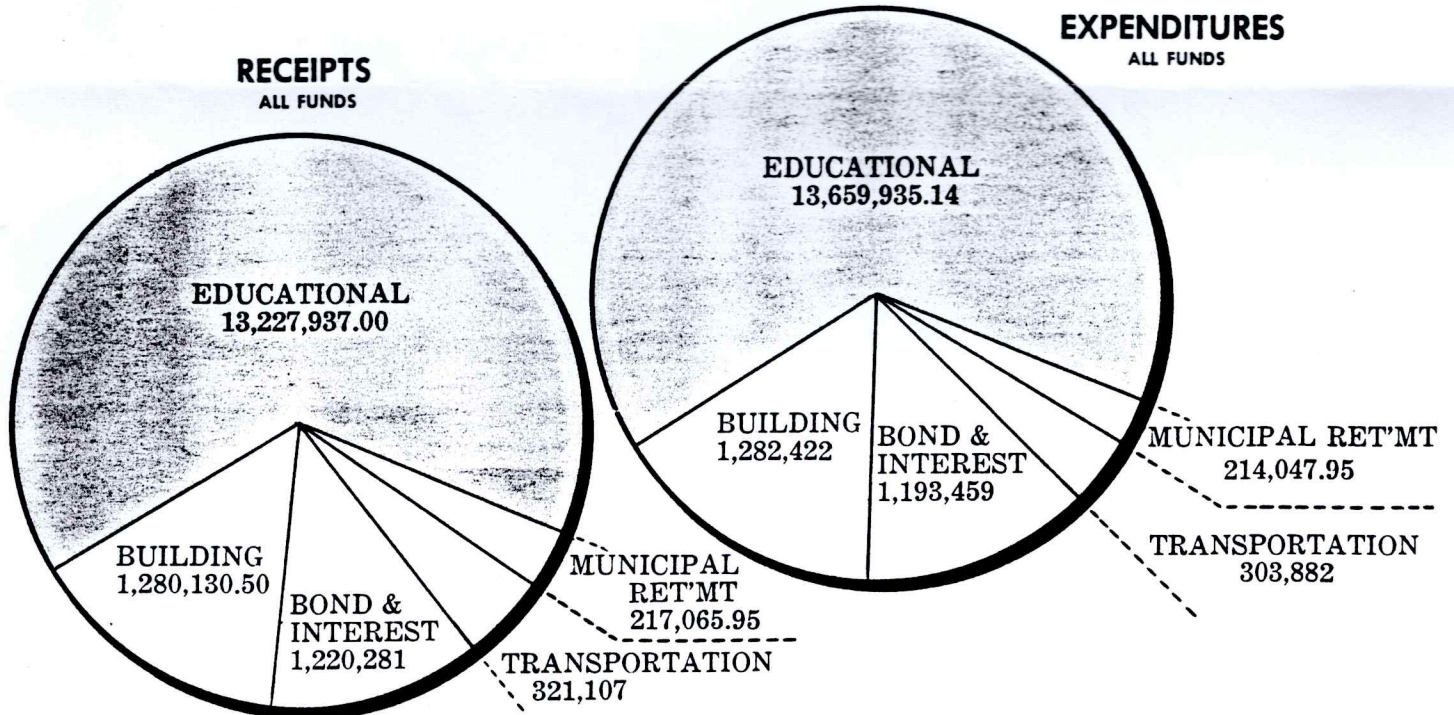
Employees

Professional	1107
Custodian	114
Maintenance & Bus Drivers	72
Cafeteria	109
Secretarial	101
Teaching & Clerical Aides	41

Schools

Elementary	30
Junior High	5
Senior High	4

BUDGET FOR SCHOOL 1967-68



-----SALE OF PROPERTY 1,000
 -----INTEREST 6,000
 TUITION 39,750

STUDENT & COMM.
 SERVICES 1,527,935

RECEIPTS

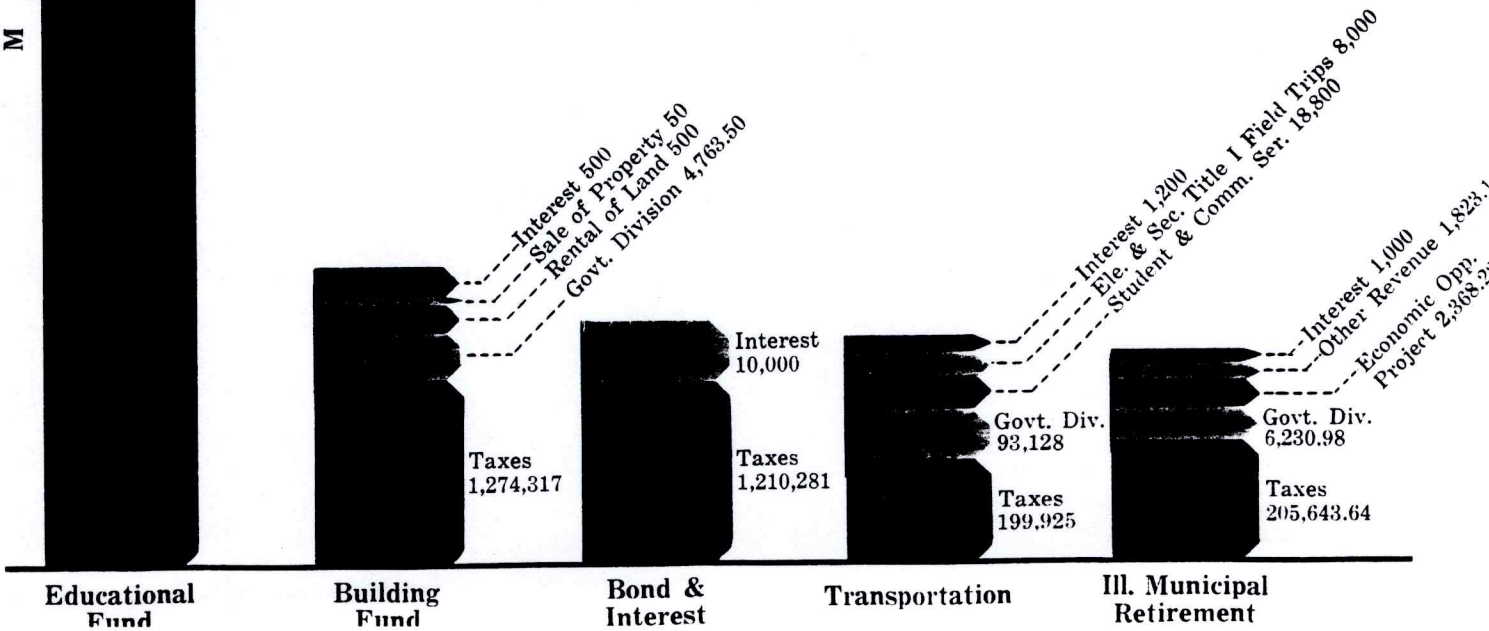
ALL FUNDS

GOVERNMENTAL
 DIVISIONS
 5,715,102

FUND	RECEIPTS
Educational	13,227,937.00
Building	1,280,130.50
Transportation	321,107.00
Municipal Retirement	217,065.95
Bonds and Interest	1,220,281.00
Total	16,266,521.45

TAXES
 5,938,150

M I L L I O N S O F D O L L A R S



ATTENDANCE 1,900
 MAINTENANCE 41,900
 FIXED CHARGES 111,110
 HEALTH 107,217
 CONTINGENCIES \$50,000
 CAPITAL OUTLAY \$260,012.30

ADMINISTRATION
 \$353,342

OPERATIONS
 \$716,165

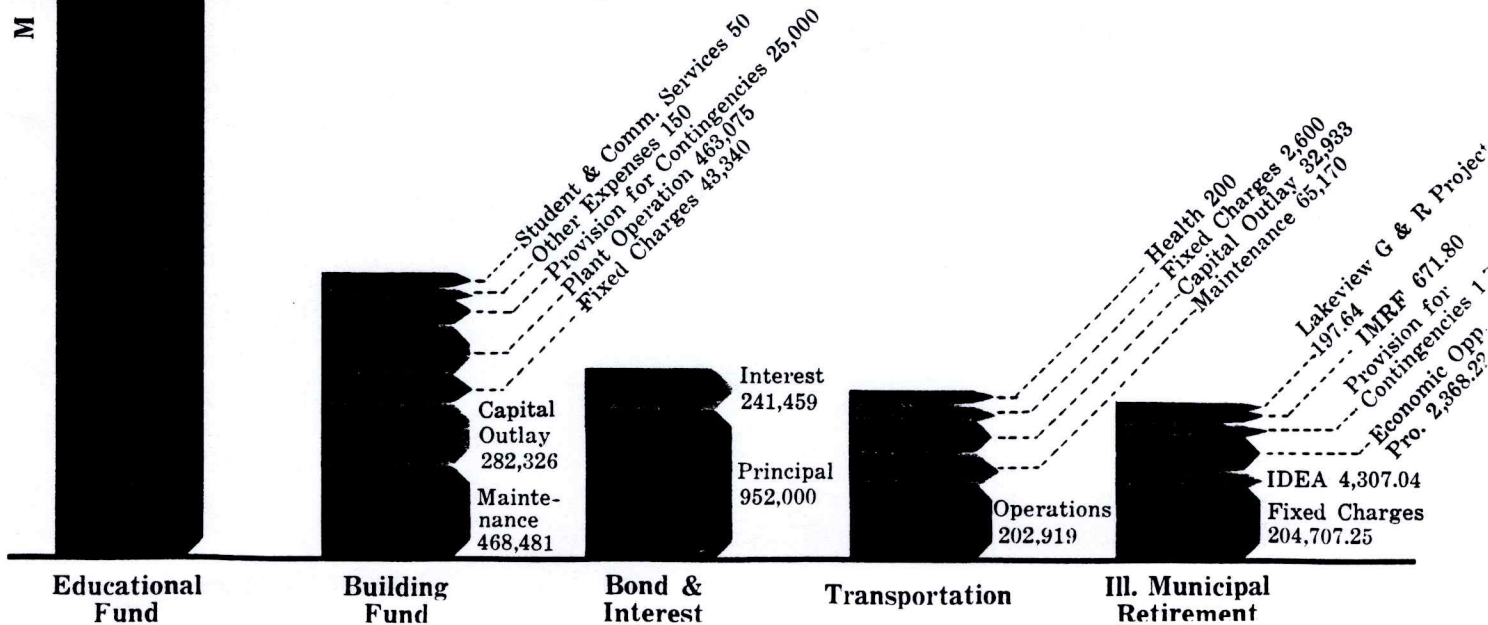
STUDENT &
 COMM. SERVICES
 2,560,316.25

EXPENDITURES

ALL FUNDS

INSTRUCTION
 \$9,457,972.59

FUND	EXPENSES
Educational	13,659,935.14
Building	282,422.00
Transportation	303,882.00
Municipal Retirement	214,047.95
Bonds and Interest	93,459.00
Total	16,653,746.09



DECATUR PUBLIC SCHOOLS

Decatur, Illinois

This bulletin is published periodically to provide interpretative information about the Decatur Public Schools. It is dedicated to the belief that understanding and cooperation between the home and the school are essential to the welfare of both. Suggestions for topics to be discussed are welcome.

Dr. Rolland W. Jones,

Superintendent

Robert Oakes Editor

BOARD OF EDUCATION

Daniel M. Moore, Jr. President

John Ellis Fick Member

Dr. George Flaxman Member

Yessayi H. Mardirossian Member

Mrs. Shan Schaar Member

T. W. Schroeder Member

W. Robert Schwandt Member

The regular meetings of the Board of Education are held on the second and fourth Tuesday of each month at 7:30 p.m. in the Otto Keil Administration Building, 101 West Cerro Gordo Street. The public is invited to attend.

WORKING CASH FUND

The Working Cash Fund is a fund created, maintained, and administered by the Board of Education for the sole purpose of providing ready cash, free of interest charges, at various times when taxes and other revenues are not readily available to meet financial obligations of the district.

By law, a school district is required to carry on its operation through the use of the following Funds, each of which is a separate entity supported wholly or in part by tax levies:

- a. Educational Fund
- b. Building Fund
- c. Bond and Interest Fund
- d. Transportation Fund
- e. Illinois Municipal Retirement Fund

None of these Funds except the Transportation Fund may use revenue from the other Funds to meet its financial obligations except on a loan basis.

The School Code of Illinois - 1965; Article 20, Section 20-1, page 206, authorizes each school district to create a Working Cash Fund.

The Decatur School District cre-

ated such a Fund during the fiscal year of 1960-61 and levied the maximum five cent tax for this purpose as authorized by Article 20-3 of the School Code.

In February of 1962, a bond issue of \$2,000,000 was sold to create a cash amount that would be available for immediate use. When these bonds were sold, the levy for the Working Cash Fund became a part of the Bond and Interest Fund and ceased to exist as a separate Fund. These bonds are to be retired over a ten-year period. (Authorization - Article 20, Section 20-2 of the School Code.)

The proceeds of this bond issue were invested and have been since that time, except when loans were made to various funds as needed.

Use and Reimbursement of Working Cash

Quoted from Article 20, Section 20-4 of the School Code: "Moneys in the Fund shall not be regarded as current assets available for school purposes, and shall not be used by the school board in any manner other than to provide moneys with which to meet ordinary and necessary disbursements for salaries and other school purposes, and may be transferred in whole or in part to the general funds or both of the school district and disburses therefrom in anticipation of taxes lawfully levied for educational or building purposes or both such purposes."

The loans from Working Cash to a particular fund must be repaid immediately upon receipt of taxes by that fund.

If Working Cash is insufficient to meet the needs of the school district, funds from commercial lending institutions must be secured by issuing Anticipation Warrants bearing a given interest rate. These warrants, by law, are paid off from the next receipt of taxes receiving priority over loans made by Working Cash.

Abolishment of the Working Cash Fund

Reference: Illinois School Code, Article 20, Section 20-8.

"Any school district may abolish its Working Cash Fund, upon the adoption of a resolution so providing, and directing the transfer of any balance in such fund to the Educational Fund at the close of the then current school year."

"Any obligation incurred by such school district pursuant to Section

Calendar for 1967-68

The Board of Education has approved the school calendar for 1967-68.

There will be no school on the following days:

- *Thurs., Nov. 23 — Thanksgiving Day
- Fri., Nov. 24 — Vacation
- Fri., Dec. 22 — Christmas recess (usual closing begins time)
- Tues., Jan. 2 — Vacation
- Wed., Jan. 3 — School resumes at usual time
- *Fri., Jan. 26 — Decatur Institute
- *Mon., Feb. 12 — Lincoln's Birthday
- Thurs., April 11 — Vacation
- *Fri., April 12 — Good Friday
- Thurs., May 30 — Memorial Day
- *Legal Holidays and Days of Institute

20-2 (outstanding bonds) of this Act shall be discharged as therein provided."

Our attorney advises that the language on the face of the Bond indicates that our Board of Education may redeem all outstanding Bonds but is not required to do so.

Effect on Tax Levy if the Working Cash is Abolished

According to the School Code, abolishment of the Working Cash cannot be effected until June 30, 1968. Therefore, the current tax (1967) levy would not be changed.

If the Working Cash is abolished June 30, 1968, the Board of Education could continue levying at the maximum rate (1.80) for the Educational Fund. This could result in a large cash balance in the Educational Fund June 30, 1969. The amount of the balance would be dependent upon the budget adopted by the Board for 1968-1969.

A large balance might invite tax objections. However, Sec. 17-1, page 171-2, of the school code states "Nothing in this section shall be construed as requiring any district to change or preventing any district from changing from a cash basis of financing to a surplus or deficit basis of financing":

Cash Flow Projection (dated 9/6/67)

This projection indicated outstanding loans at the end of each fiscal year as follows:

- June 30, 1968 \$1,944,212
- June 30, 1969 2,768,750

Local Effort

The school tax rate represents a district's effort to support schools.

Operating Tax Rates Per \$100 of Equalized Assessed Valuation	Unit Districts	
Above \$5.00	2	
\$4.50 to \$5.00	11	
\$4.00 to \$4.49	42	
\$3.00 to \$3.99	109	
\$3.00 to \$3.49	182	
\$2.50 to \$2.99	73	Decatur
\$2.00 to \$2.49	4	
\$1.50 to \$1.99	0	
\$1.00 to \$1.49	1	
\$Below \$1.00	1	
Total Districts	427	
Median Operating Tax	\$3.36	

Source: IL Association of School Boards

Do you know?

Decatur School District #61

1. Decatur receives only 27% of its total income from local property tax. We rely on the state for 55% of our funds.
2. Decatur has not raised its educational fund tax rate since 1956. (36 years ago.) (It went from \$1.80 to \$1.84 due to a change in state law in 1986.) Decatur has not attempted to increase its education fund tax rate since 1968 (24 years ago.)
3. The operating expenditure per pupil actually decreased from \$2416 per student in 1982 to \$2207 when calculated with 1982 dollars.
4. 64.5% of our students in grades 1-6 are in classes with 26 or more students. 18% of our 1-6 grade students are in split classes (one teacher, two grades). 22% of our kindergarten students are in classes with 26 or more students.
5. When Decatur School District is compared to forty large unit districts in the state, Decatur ranks: next to the last in total tax rate, tied for last place with three other districts in its education fund tax rate, fourth from last in expenditure per pupil.
6. When Decatur is compared to surrounding small communities, it has the lowest total school tax rate and the lowest percentage of the total taxes.

Community	Total Tax rate	Total school Tax rate	School tax is % of total
Mt. Zion	8.3012	4.0849	49.21%
Argenta	8.4155	3.9920	47.44%
Forsyth	6.7693	3.3674	49.75%
Maroa	7.8444	3.3674	42.93%
Warrensburg	8.1967	3.3284	41.14%
Decatur(Hickory Twn)	8.3548	3.2631	39.06%
Decatur(Dec. Twn)	8.2358	3.2631	39.62%

7. In actual dollars a home with an assessed fair market value in the \$58,000 to \$68,000 range, had school taxes of \$523.14 in 1979 which was 47% of the total taxes. In 1991 the school taxes were \$603.70 and 39% of the total.

State of Illinois

1. From 1974 to 1991, the state's share of school costs declined from over 48% to under 38%.
2. In 1990, nearly 20% of IL schools were placed on the State Board's Financial Watch list.
3. IL ranks 41st in taxes per \$1000 of personal income. (This is calculated by dividing total tax revenue by total personal income of state's residents including corporations.)
4. Operating expenditures per pupil average \$4808 and range from \$2253 to \$14,316.

Can we prepare our children for the challenges of the 90's with statistics such as these?

Compiled by League of Women Voters of Decatur 6/92

League of Women Voters

Decatur, Illinois

303 S. Delmar
Decatur, IL 62522
November 16, 1993

Dear Decatur School Board Members,

The League of Women Voters appreciates your willingness to volunteer your energies and time on behalf of Decatur School District 61. We know that you have many challenges before you. The League of Women Voters urges the Decatur School Board to propose a referendum to provide the necessary funds to meet those challenges. The community has become aware that there is a need and should be given the opportunity to respond. We are asking for prompt action for the following reasons:

1. There will never be a "best time" to ask for a referendum. There will always be a situation at either the national, state or local level that will provide excuses for a delay.
2. There have been major cuts. The League of Women Voters and the Ad Hoc School Concerns Committee have presented studies to the Board concluding that more funds are needed. To delay for further study and/or to develop and implement new cost cutting plans will compound the difficulties.
3. The state has been studying the school funding situation since 1990 and no action has been taken. In fact, the percentage of support has decreased.
4. The Herald and Review has reported that both the city and the county are considering raising taxes. Are the schools going to be third in line?

The school district has been bandaging budgetary wounds for the past several years. It has maximized the use of present resources. The public must provide teachers and administrators with the resources to do their jobs. It is like telling carpenters to prove they can build a house with just a saw and hammer before we give them the tools to do it more effectively. The longer this bandaging continues, the longer students suffer, staff morale plummets, and the community is confused by what is really needed to maintain and improve our schools.

We realize that it will require a major effort of many people to complete the strategic planning process quickly so that you can present a case to the public. Your actions will show that you have faith in our community to act, and you are willing to let the community respond.

Thank you for your service and leadership. We stand ready to help you in any way we can.

Sincerely,

Kathleen Owen
President

c: Dr. Roy Ragsdale, B.A. Buttz, James Hendren, Elmer McPherson

League of Women Voters Decatur, IL

To: Decatur School Board Members
From: Decatur League of Women Voters
Date: November 8, 1994

The League of Women Voters comes before you again to ask you to address the financial needs of Decatur schools. We approached this body over two years ago about our concerns. We urge you to show the leadership to place a referendum on the next ballot to raise the tax rate of the Education Fund.

We are not going to repeat the need for increasing local revenues since we feel that case has been well documented by our study two and half years ago, by the AdHoc School Concerns Committee of one and a half years ago, and more importantly by every study that compares our school district to others in the state and the nation. We have included copies of our studies. The bottom line is that locally, we are not paying our share for our students in this community.

There are only seven people in the community who can give the rest of the community a voice and a chance to respond to this need. You, the Decatur School Board, are the only seven people in the community who have the power to place a referendum on the ballot to seek an increase in funding for our students.

There will never be a "best time" to ask for a referendum. There will always be a situation at either the national, state, or local level that will provide excuses for a delay. Our Decatur students can not be held hostage to other problems at the local, state, and national level. We maintain that the delay of twenty-six years is long enough. We have not had a chance to vote since 1968 and we haven't changed the tax rate since 1956.

We are asking you to provide leadership to allow the rest of the community to have a voice. We as a community must be given the opportunity to vote to financially support our schools.

The request to have a referendum placed on the April 4, 1995 ballot must be in the County Clerk's office by January 30, 1995.

League of Women Voters Decatur, IL

To: Illinois State Board of Education

Date: November 9, 1994

Our statement will be brief because the issues of school funding have been studied and documented at length by many concerned citizens including our own group, the Decatur League of Women Voters. Study after study comes to the same conclusions that Illinois students suffer because of the vast **inequity** and **inadequacy** of our funding system.

Our brevity of this testimony reflects our frustration, not our depth of concern.

The question should not be "How should the State target funds to improve schools?" The question should be "How can the State change its funding system to improve schools?"

To address the inadequacy of funds and the inequity among school districts, the State of Illinois must change its source of income for schools. The League of Women Voters has gone on record of supporting a graduated income tax.

As long as the state provides for an inadequate foundation level far below actual operating expenditures, districts will rely heavily on local property taxes to fund their schools. Illinois' reliance on property taxes to fund education, causes great inequity for students. Districts that have a substantial tax base can choose to tax themselves to provide additional revenue. Property poor districts cannot generate much revenue no matter how high they may tax themselves. And of course they may not choose to do that. As long as the foundation level is far below actual operating expenditures, disparities in property wealth will continue to result in inequities.

We are distressed to know that 80% of students reside in school districts where the amount of unrestricted revenue is less than the amount recommended by the state's own legislative task force on school finance.

The lack of action is appalling. We must make a commitment to resolve the question of inequity and inadequacy.

Kathy Sorensen
President
289 S. Westlawn
Decatur, IL 62522

League of Women Voters of IL

Goals for Action Focus on School Funding

- increase public awareness that current funding system in IL has resulted in unacceptable disparities in per pupil spending
- develop public support for the need for school funding reform
- develop public support for a constitutional amendment for a graduated income tax to provide for fair and adequate revenue for a substantial increase in state funding for schools

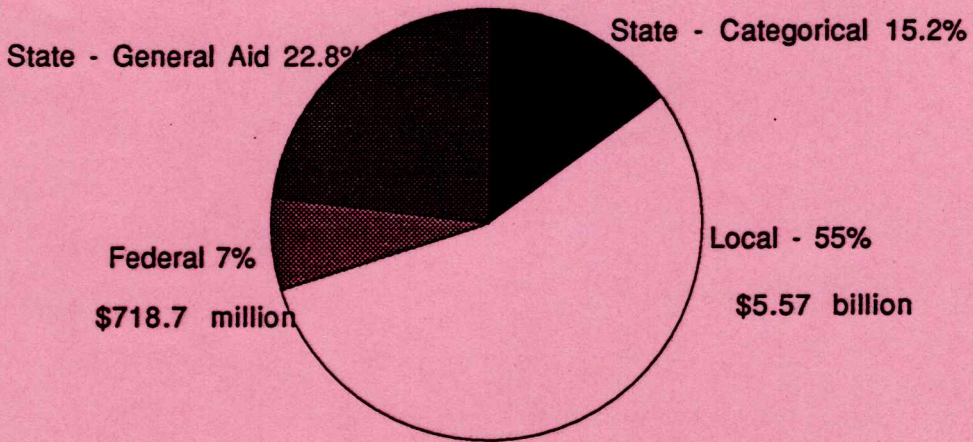
Goals tonight: Help understand

- school funding sources
- inadequacy and inequity of state funding
- impact of state funding on Decatur Schools
- impact of local tax effort on Decatur Schools

Kathy Jensen
President
289 S. Westlawn
Decatur, IL 62522

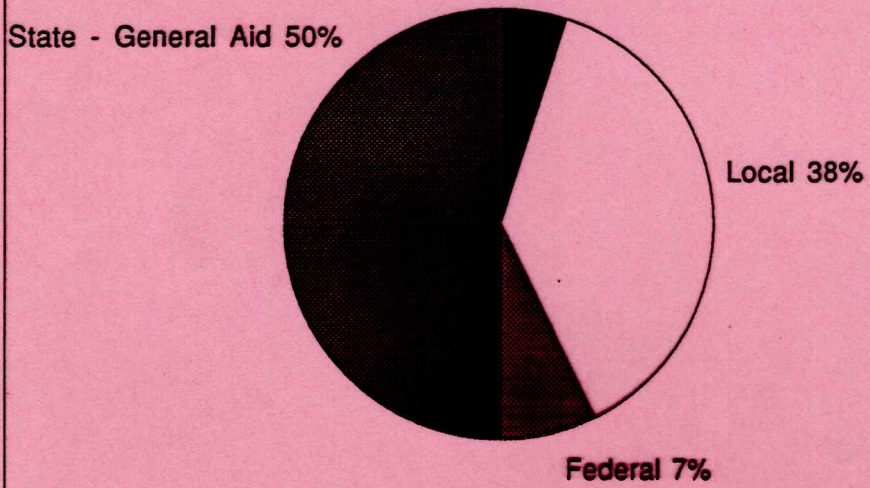
Funding in IL

State - 38% - \$3.5 billion



Funding for Decatur

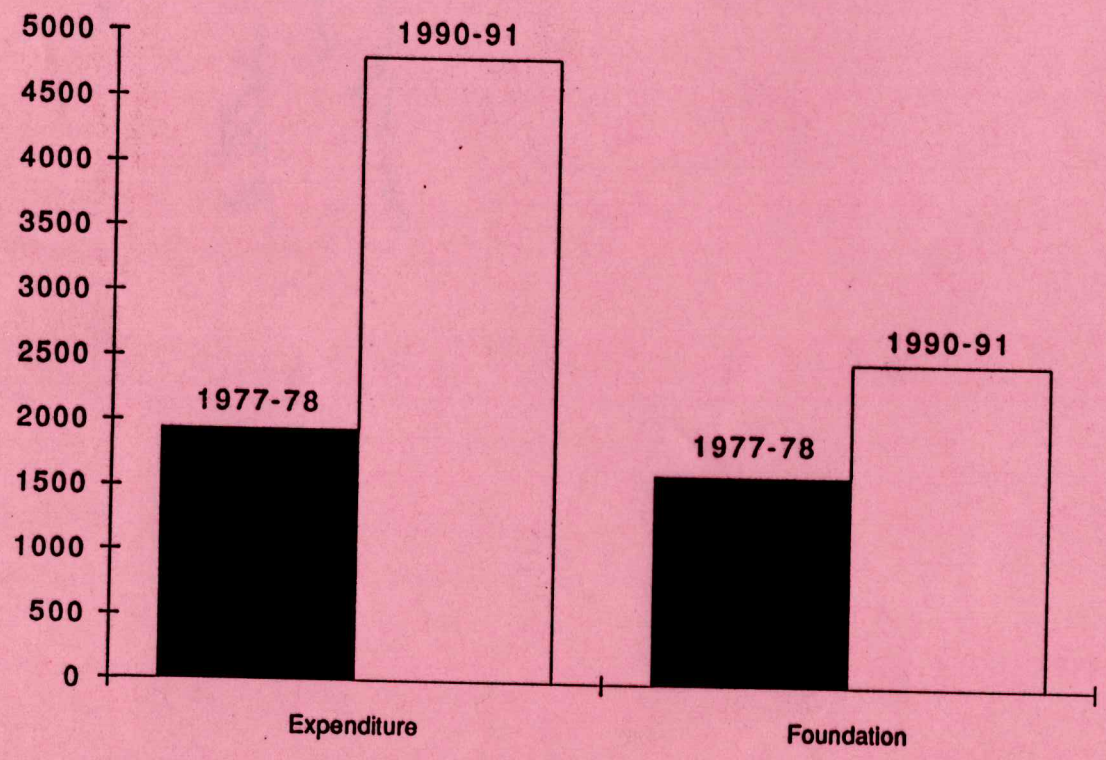
State - Categorical 5%



27

Expenditure/Foundation Level					
	Expenditure	Foundation			
1977-78	1948	1632			
1990-91	4808	2501			

Per Pupil Expenditure vs State Foundation



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- Forum
- Speakers bureau

Contact IL State
- coalition
- referendum

May 19

$$\text{District State Aid} = (\text{F Level} - \frac{\text{Local Revenue}}{\text{CWADA}}) \times \text{CWADA}$$

$$\text{Where Local Revenue} = (\text{GSA EAV}) (T_c)$$

and where:

F Level = Foundation Level (\$2,384.25 for 1989-90)

CWADA = Chapter 1 Weighted Average Daily Attendance

GSA EAV = General State Aid Equalized Assessed Valuation of the district (Real property EAV plus a computed property value derived from a district's corporate personal property replacement tax revenues)

T_c = Applicable Computational Operating Tax Rate (i.e., .019 elementary, .011 high school or .0276 unit school)

In this formula representation, it can be more directly seen that a district with high wealth per student (Local Revenue per CWADA) will receive less state aid than a district with a lower wealth per student.

Percent of change of Property Tax ^{Base} between 1980-89

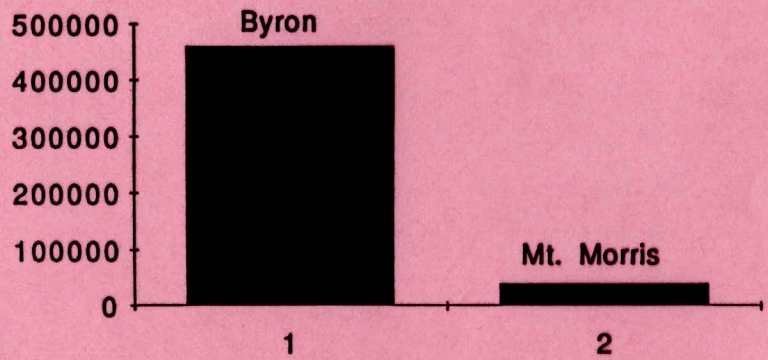
+97% in 5 collar counties

+84% in Cook County

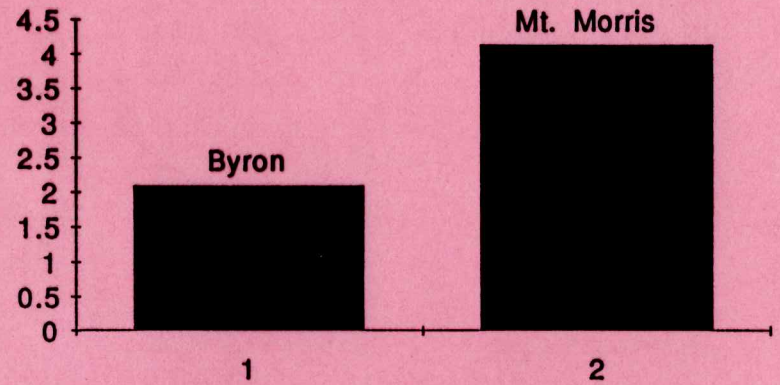
+4.9% in other 96 counties

5

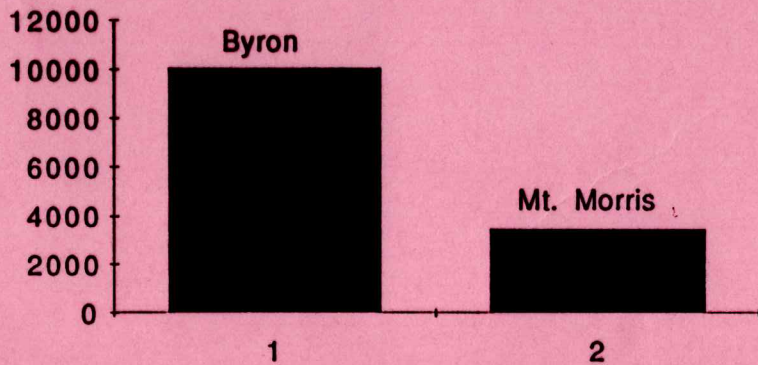
Wealth of district - Equalized Assessed Value



Operating Tax from Property Tax

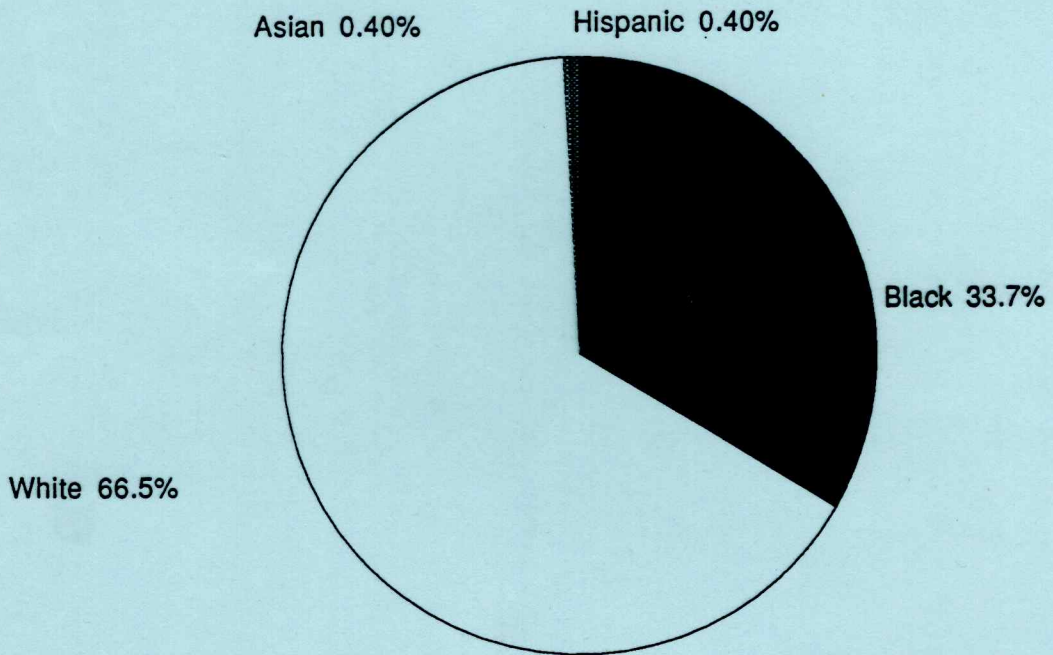


Expenditure Per Pupil



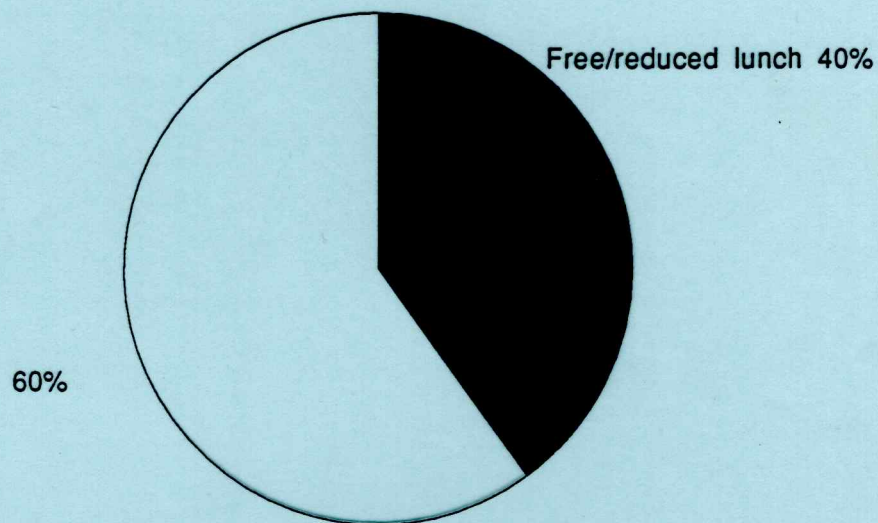
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Student Racial Population



Handwritten initials or signature in the top right corner.

Poverty Based on Free Lunch



(157)
9

Schedule of Assessed Valuations

Tax Levy Year	Tax Rate	
	For All Funds	Assesed Valuation
1991	3.1900	\$440,000,000*
1990	3.1491	429,049,334
1989	3.1820	420,570,655
1988	3.1427	426,640,604
1987	3.0309	417,760,342
1986	2.9319	413,809,102
1985	2.8494	427,113,064
1984	2.7775	471,482,934
1983	2.7654	498,281,215
1982	2.6681	543,092,349

* Estimated

TAX ANALYSIS

	Projected Corporate Replacement Tax	Projected 1990 Extension	Projected Receivable 1991
Education	\$962,680.	\$8,096,000.	\$8,960,163.
O.B.M.	242,313.	2,046,000.	2,108,463.
Bond & Int.	141,251.	988,182.	815,149.
Transport.	106,813.	880,000.	964,813.
Social Security	73,377.	682,500.	723,377.
IMRF	73,377.	761,250.	798,377.
Life Safety	-0-	222,500.**	214,500.
Tort Liab.	-0-	472,500.*	450,000.
Spec. Ed.	-0-	178,000.***	171,600.
Next Year	\$1,599,811.	\$14,326,932.	\$15,926,743.

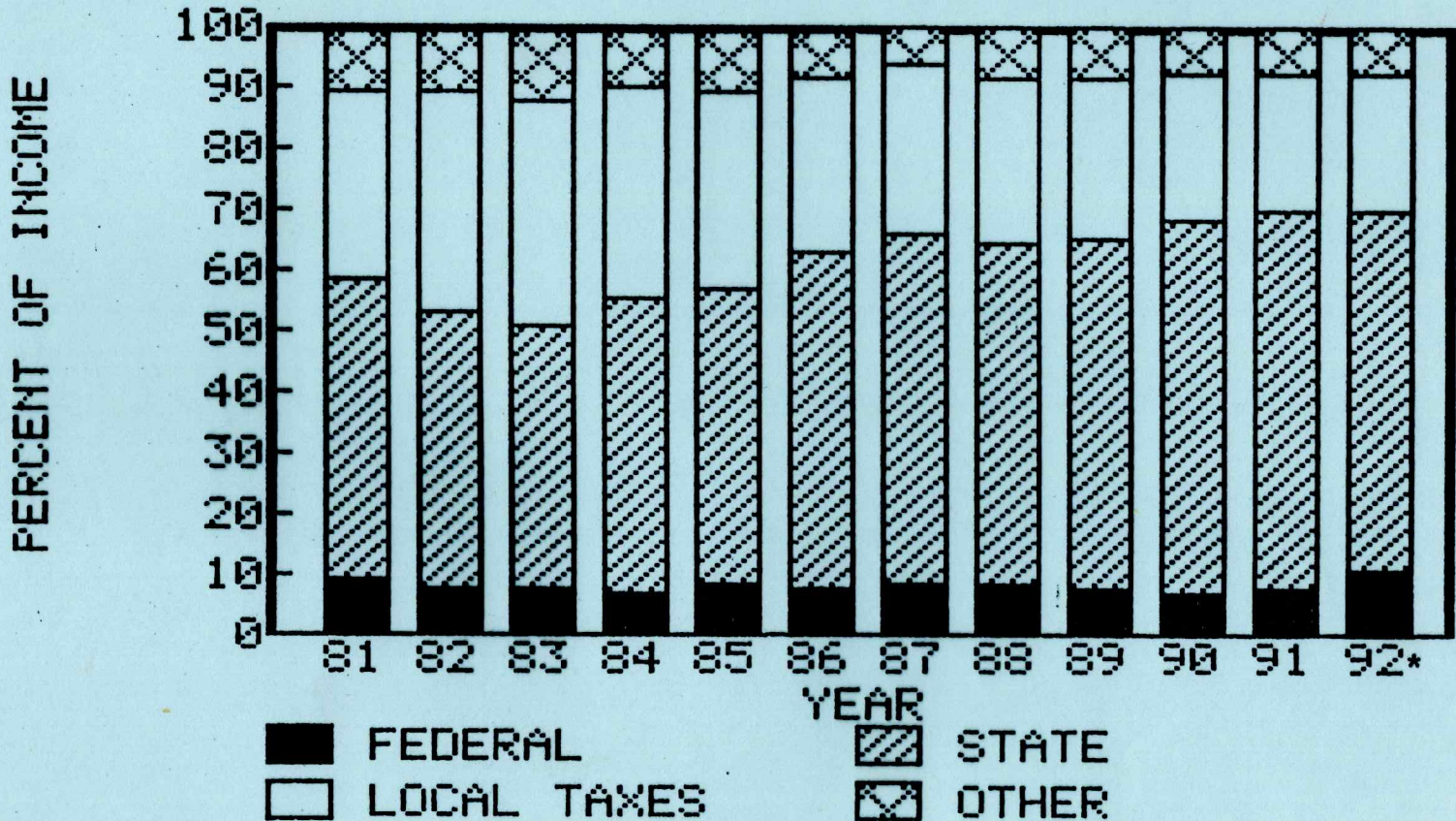
* 40% allocated to O.B.M.; 60% allocated to Education Fund

** 100% allocated to O.B.M.

*** 100% allocated to Education Fund

SOURCE OF FUNDS

EDUCATION FUND ONLY



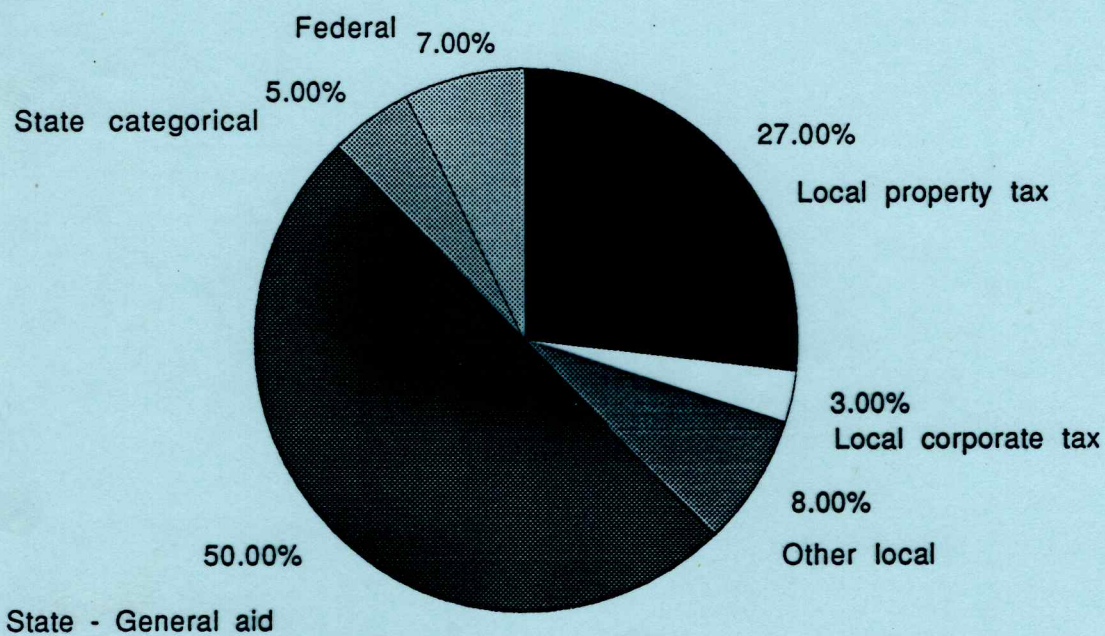
	FEDERAL	STATE	LOCAL TAXES	OTHER
81	9.7	49.4	30.5	10.4
82	7.8	45.9	35.6	10.7
83	8.2	43.1	37.1	11.6
84	7.6	48.1	34.8	9.5
85	8.6	48.8	32.4	10.2
86	8.1	55.0	28.6	8.3
87	8.5	57.7	28.4	7.4
88	9.0	56.0	27.0	8.0
89	8.0	58.0	26.0	8.0
90	7.0	62.0	24.0	7.0
91	8.0	62.0	23.0	7.0
92	11.0	59.0	23.0	7.0

* Budget

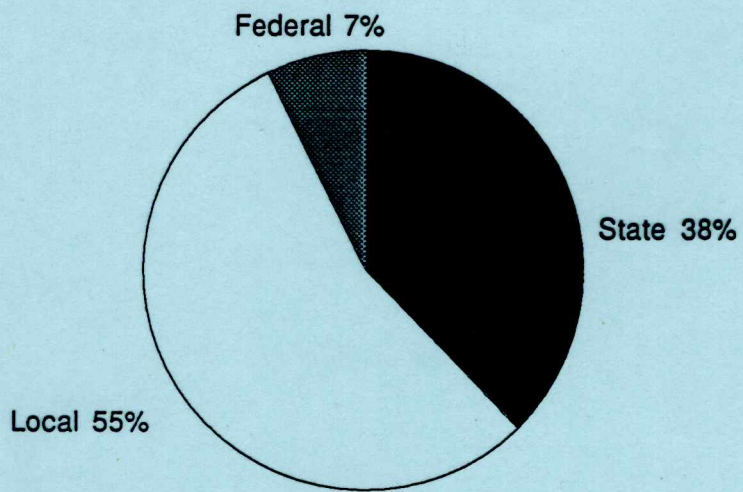
C 15

Callar Caves
2001 foundation
level.
based on 30 census

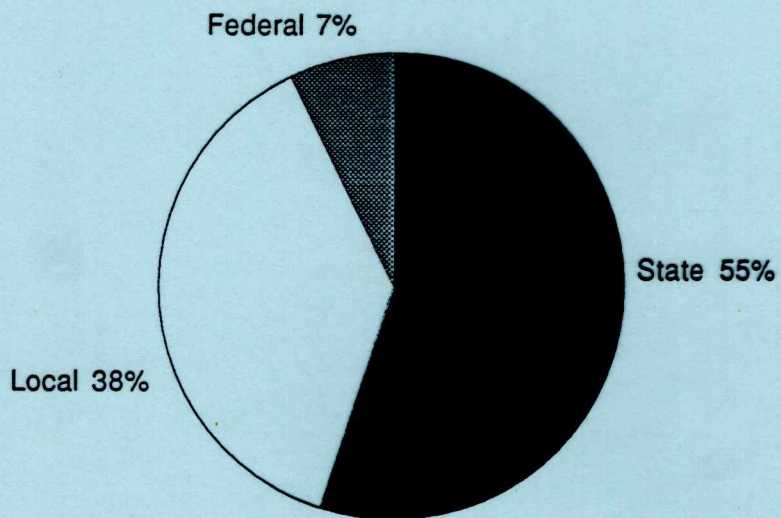
Funding Sources



Average of Funding in IL



Funding for Decatur



10
11
12

Comparison of Total Tax Rates and School Tax Rates

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When Decatur is compared to 40 large unit districts in IL, Decatur School District ranks 39th in its total school tax rate.

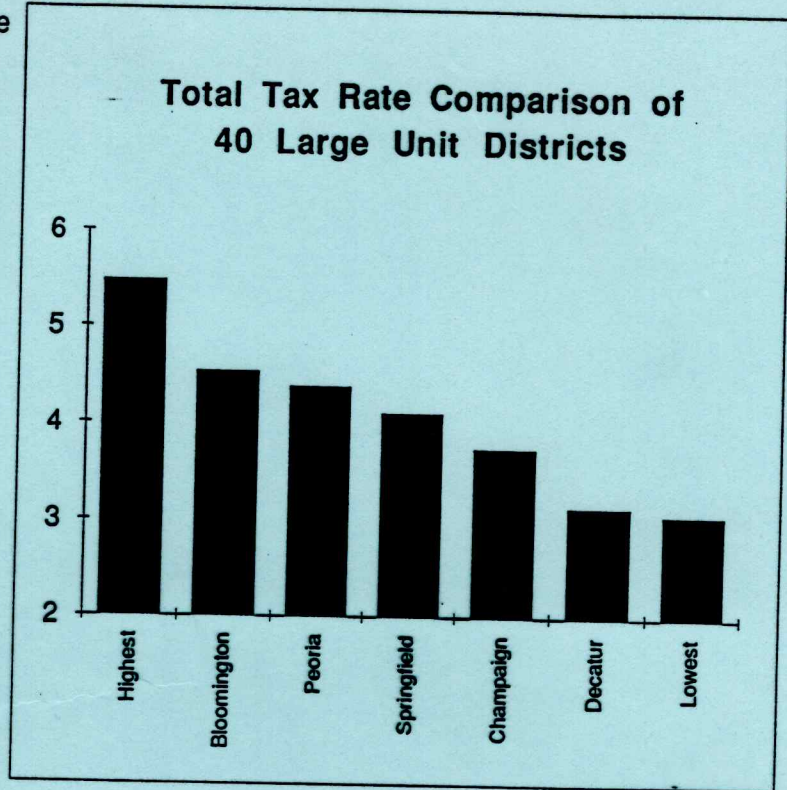
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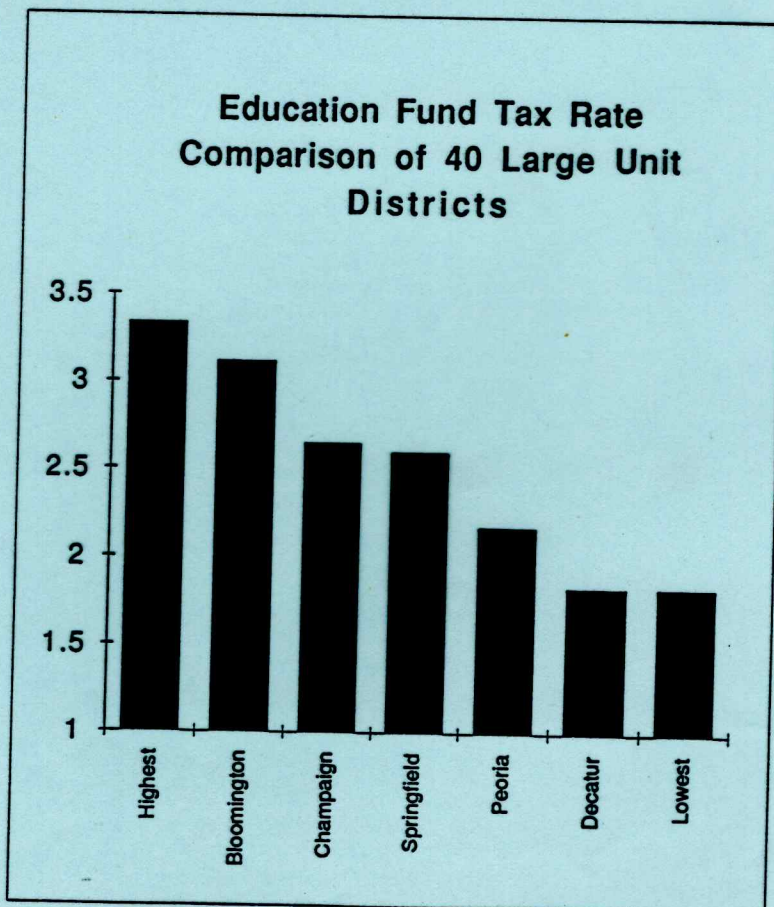
In actual dollars a home with an assessed fair market value in the \$55,000 to \$60,000 range, had school taxes of \$523.14 in 1979 which was 47% of the total taxes. In 1991 the school taxes were \$603.70 and 39% of the total. That is an increase of \$80.56 in a 12 year span.

Large Unit District Association Study 1991-92

	Total Tax Rate
Highest	5.478
Bloomington	4.536
Peoria	4.387
Springfield	4.115
Champaign	3.758
Decatur	3.149
Lowest	3.07

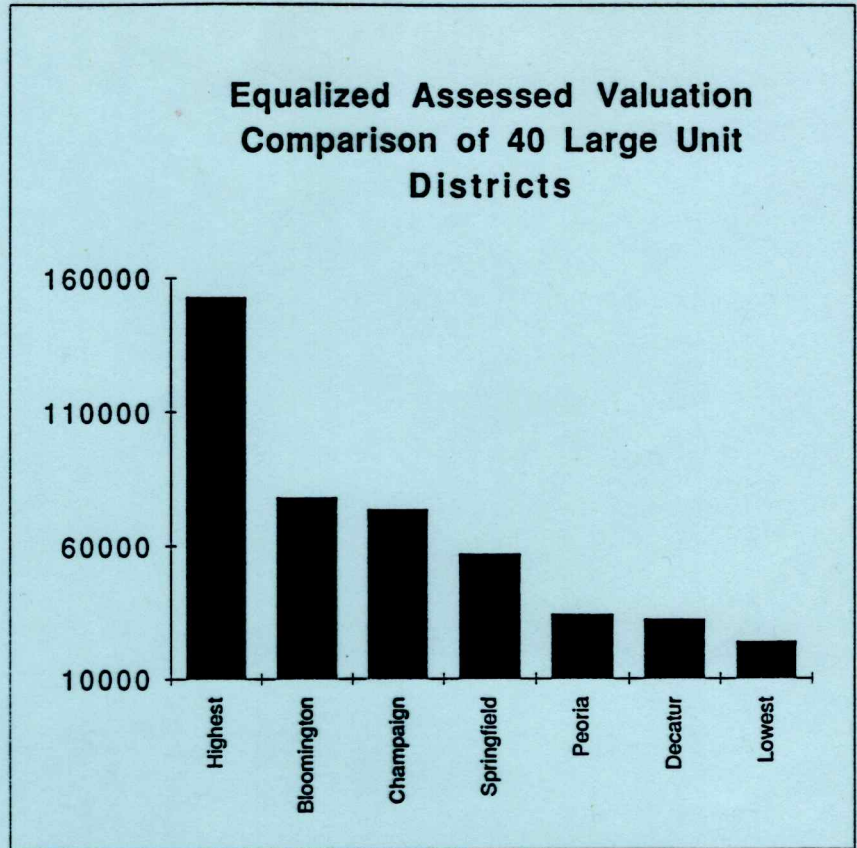


	Educ. Fund Tax
Highest	3.338
Bloomington	3.12
Champaign	2.65
Springfield	2.6
Peoria	2.18
Decatur	1.84
Lowest	1.84

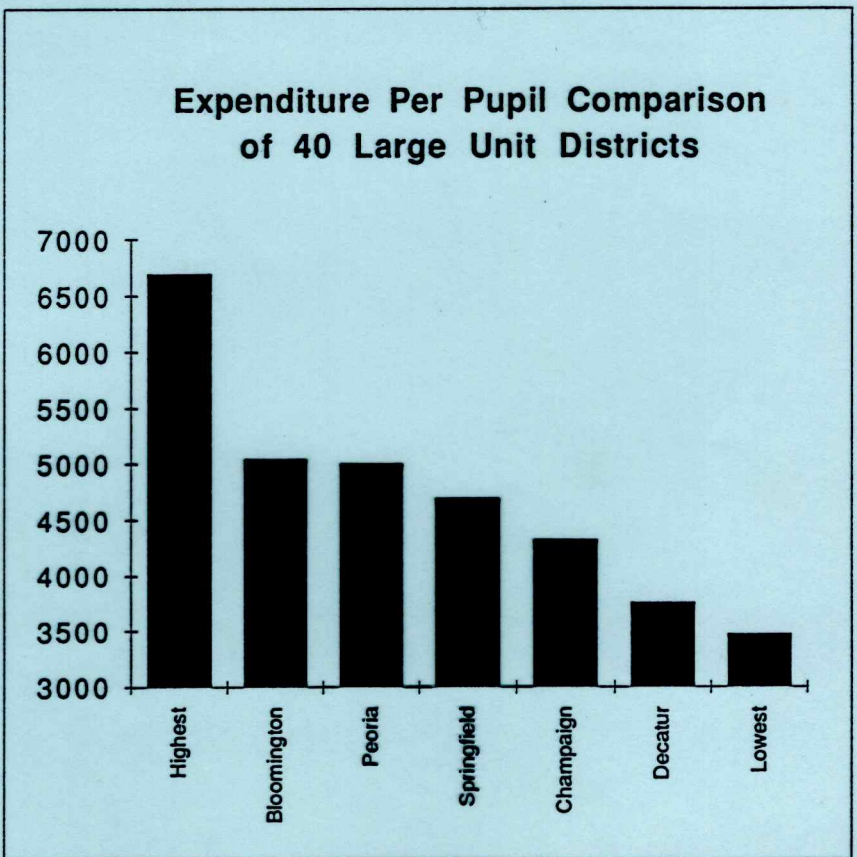


Large Unit District Association Study 1991-92

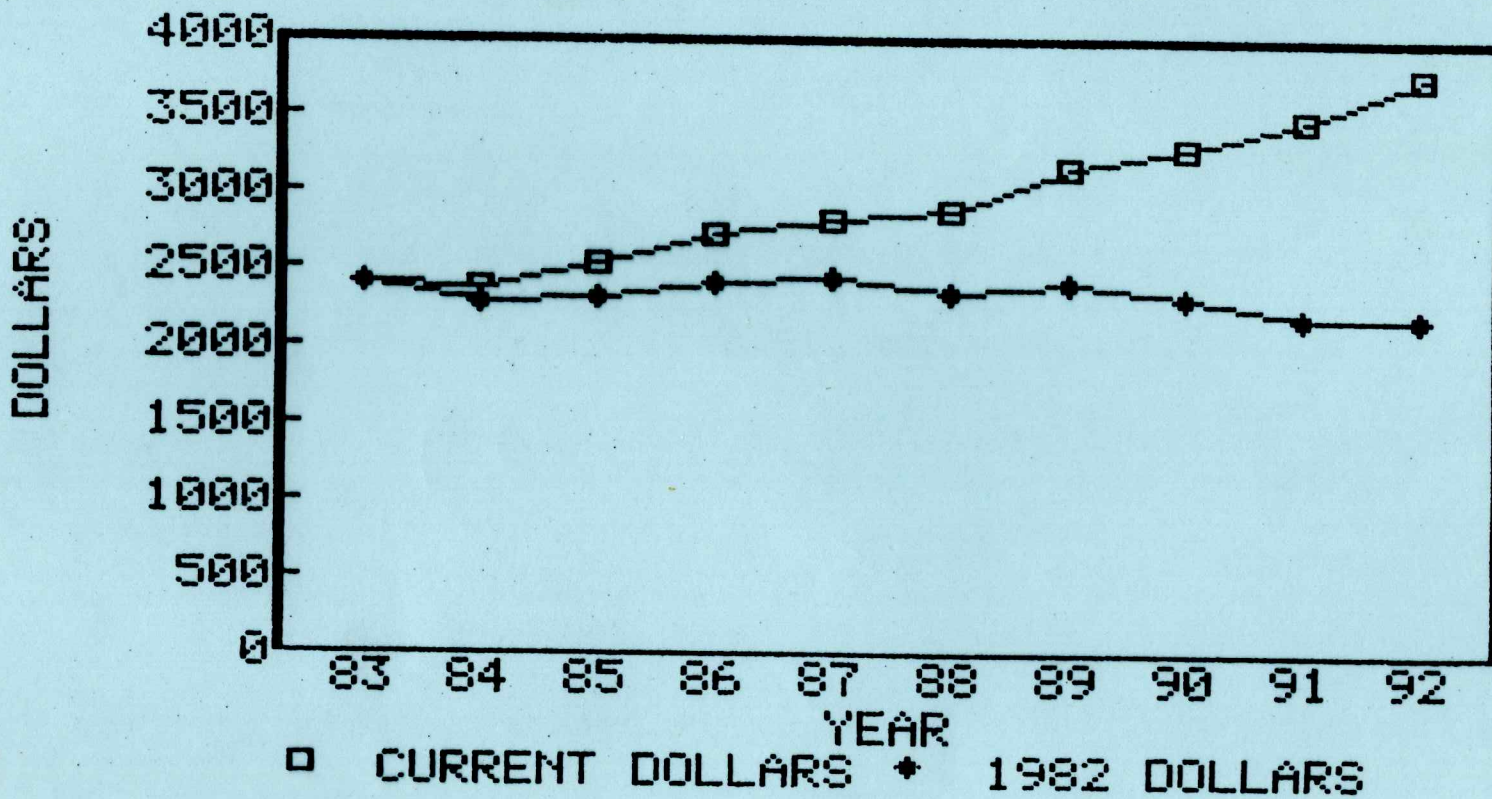
	EAV
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Champaign	73654
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Peoria	34264
Decatur	32359
Lowest	23697



	Expenditure Per Pupil
Highest	6691
Bloomington	5043
Peoria	5000.76
Springfield	4692.59
Champaign	4324.14
Decatur	3760
Lowest	3471.23



OPERATING EXPENSE PER PUPIL



	CURRENT DOLLARS	1982 DOLLARS
83	2416	2416
84	2402	2311
85	2539	2341
86	2741	2415
87	2840	2465
88	2899	2371
89	3178	2434
90	3304	2343
91	3489	2195
92	3760	2207

Operating Tax Rates No. of IL Unit Districts
 Per \$100 of Equalized Assessed Valuation

Above \$5.00	4	
\$4.50 to \$5.00	13	
\$4.00 to \$4.49	55	
\$3.50 to \$3.99	123	
\$3.00 to \$3.49	165	
\$2.50 to \$2.99	59	Decatur
\$2.00 to \$2.49	3	
\$1.49 to \$1.99	0	
\$1.00 to \$1.49	2	
Total Districts	424	
Median Operating Tax Rates	\$3.44	

Local Effort

The school tax rate represents a district's effort to support schools.

Operating Tax Rates Per \$100 of Equalized Assessed Valuation	Unit Districts
Above \$5.00	24
\$4.50 to \$5.00	1 13
\$4.00 to \$4.49	2 55
\$3.00 to \$3.99	100 123
\$3.00 to \$3.49	182 165
\$2.50 to \$2.99	59 75 Decatur
\$2.00 to \$2.49	43
\$1.50 to \$1.99	0
\$1.00 to \$1.49	12
\$Below \$1.00	10
 Total Districts	 427 424
 Median Operating Tax	 \$9.36 13.44

Source: IL Association of School Boards

Operating Tax Rates Per \$100 of Equalized Assessed Valuation	No. of IL Unit Districts	
Above \$5.00	4	
\$4.50 to \$5.00	13	
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DECATUR SCHOOL DISTRICT NO. 61

Statement of Per Capita Cost and Reimbursable Cost for Tuition
(Unaudited)

Year Ended June 30, 1991

Average daily attendance		<u>11,112</u>
Computation of per capita cost:		
Operating disbursements:		
Educational Fund	\$40,321,600	
Operations and Maintenance Fund	3,450,922	
Bond and Interest Fund	1,195,189	
Transportation Fund	2,012,666	
Municipal Retirement Fund	<u>1,455,257</u>	
Total	48,435,634	
Less expenses not applicable	<u>6,652,623</u>	
Net operating disbursements	41,783,011	
Operating expense per student		<u>\$ 3,760</u>
Computation of reimbursable cost of tuition:		
Revenue from governmental divisions and others for special programs	<u>7,234,079</u>	
	34,548,932	
Depreciation allowable	<u>1,122,125</u>	
Net cost for tuition purposes	<u>\$33,426,807</u>	
Reimbursable cost for tuition per student		<u>\$ 3,008</u>

The above data were taken from the report filed by the District with the Illinois State Board of Education.

League of Women Voters of Decatur School Funding Study/Action Committee Report Spring 1992

Cindy Reynolds, chairperson
Agnita Dupree
Nadine Lillie
Alice Dakin
Milli Protzman

Susan Marshall
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Introduction

In May 1991, the League of Women Voters of IL established a committee to implement an "action focus" on fair and adequate school funding. That state League committee set the following goals:

- A. To increase public awareness that the current funding system for education in IL has resulted in unacceptable disparities in per pupil spending between school districts.
- B. To develop public support for the need for school funding reform to remedy inequities resulting from the reliance on property wealth in determining the quality of education of a district.
- C. To develop public support for a constitutional amendment for a graduated income tax to provide fair and adequate revenue for a substantial increase in state funding of schools.
- D. To present recommendations for equitable school funding to the LWVIL

To meet those goals, they have encouraged all local leagues to study the school funding situation of Illinois and how it impacts on all students and on students within their own community and then use this information to influence other groups within their communities.

Thus, this local committee was born. The purpose of this report is to help us understand more about:

- school funding sources,
- the inadequacy and inequity of state funding,
- the impact of state funding on Decatur Schools,
- the impact of our local tax efforts on Decatur schools.

Our Decatur League's position on school funding was first established in 1978. The League continues to hold the following position:

When it is determined that the projected revenues will not be sufficient to maintain and/or improve program, the Board of Education of Decatur Public Schools should ask the voters to increase one or more of the tax rates making up the "operating tax rate" for state funding.

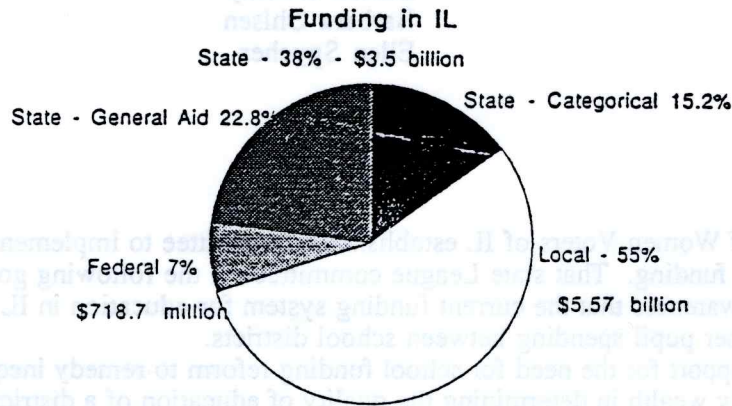
Referenda should be submitted before a crisis situation exists, that is before cuts have to be made or a deficit exists in fund balances.

An increase in the tax rate would be justified to maintain and/or improve programs if:
Decatur's operating tax rate was less than districts of similar size, or Decatur's operating tax rate was less than needed to get maximum state funds.

State of Illinois

I. Funding Sources

In 1990-91, the total revenue for Illinois public schools was over \$9 billion dollars. A look at the pie chart, shows the average share for federal, state and local monies.



The 7% of federal money is provided for specific purposes such as Chapter I funds for disadvantaged students, the school lunch program, and Impact Aide to districts containing federal institutions which do not pay property taxes. Federal money is also targeted for some special education and vocational programs.

The local share was 5.57 billion dollars, or 55%. The main source of local funding is the local property tax. In addition, there is the Corporate Personal Property Replacement Tax.

The state share of the pie was 3.5 billion dollars, or 38%. 40% of that is distributed as state categorical aid and 60% is distributed as general state aid. Categorical aid is money that is given to all districts on a per pupil basis to target a certain program. Wealthy districts prefer this kind of aid because they receive more state money. The General State Aid is allocated on formulas which consider attendance, grade levels served, percentage of low income students, local tax effort, and property wealth.

The lottery is doing very little for education. It is an illusion that the lottery adds to state education funds. The lottery is a source of funding. The state shifted funds: subtracted from education funds, then supplied a similar amount to education funds using the lottery as the source, therefore not increasing funds for education.

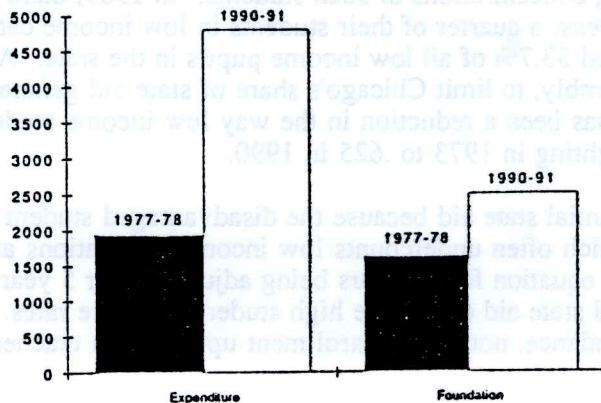
II. Inadequacy of State Foundation Level and General State Aid Formula

The General State Aid formula is designed to give higher amounts of state aid to districts with the lower property wealth. Then all districts would have at least a minimum level of support for each student. This is fine in theory. The problem is that the minimum level, called the Foundation Level bears little relation to the actual cost of educating students in IL.

The funding percentage by the state has declined from 48% to 38% from FY76 to FY91. A major cause of the growing gap in per pupil expenditures can be attributed to the tremendous increase in the margin between the foundation level and actual school expense. In 1977-78, the difference between the foundation level and the expenditures was 19%. In 1990-91, the difference was 92%. It costs more to educate children today, but the foundation level is not addressing this fact. In 1990-91 the average expenditure per child was \$4800, while the foundation level was \$2501.

Expenditure/Foundation Level					
	Expenditure	Foundation			
1977-78	1948	1632			
1990-91	4808	2501			

Per Pupil Expenditure vs State Foundation



Presently, there are three ways that state aid is allocated, depending on a district's equalized assessed valuation. They are called the Flat Grant, the Alternate Method and the Special Equalization. Districts with high property wealth receive aid under the Flat Grant or Alternate Method. The Special Equalization is for districts with low property wealth. The one that affects Decatur is the Special Equalization formula.

$$\text{District State Aid} = \frac{(\text{F Level} - \text{Local Revenue}) \times \text{CWADA}}{\text{CWADA}}$$

$$\text{Where Local Revenue} = (\text{GSA EAV}) (T_c)$$

and where:

F Level = Foundation Level (\$2,384.25 for 1989-90)

CWADA = Chapter 1 Weighted Average Daily Attendance

GSA EAV = General State Aid Equalized Assessed Valuation of the district (Real property EAV plus a computed property value derived from a district's corporate personal property replacement tax revenues)

T_c = Applicable Computational Operating Tax Rate (i.e., .019 elementary, .011 high school or .0276 unit school)

In this formula representation, it can be more directly seen that a district with high wealth per student (Local Revenue per CWADA) will receive less state aid than a district with a lower wealth per student.

The CWADA is determined by averaging the best three months of a district's daily attendance from the prior year and weighting it by factors which consider grade levels and the number of low income students.

The Local Revenue is determined by multiplying the tax rate by the EAV or Equalized Assess Valuation. Property wealth is based on an assessment of the total value of property within a district. Assessed Valuation is supposed to be 33 1/3% of fair market value -- but since assessment practices are not uniform, a multiplier is applied to the Assessed Valuations in an attempt to equalize assessments among counties. The state requires districts to tax themselves at a certain qualifying level in order to receive the maximum amount to which they are entitled according to the formula. If a district's Operating Tax Rate, which includes the Education Fund, the Operations and Maintenance Fund, and Transportation Fund, is too low, it can lose state aid.

Further compounding the problem of insufficient general state aid has been the significant reduction of state dollars available to meet the needs of an increasing number of educationally disadvantaged students, particularly in districts with big concentrations of such students. In 1989, there were 226 school districts, not counting Chicago, with at least a quarter of their students in low income category. In that year the Chicago School District enrolled 53.7% of all low income pupils in the state. As a result of a political agreement in the General Assembly, to limit Chicago's share of state aid generated by its numbers of disadvantaged students, there has been a reduction in the way low income students are counted in the formula from a .75 added weighting in 1973 to .625 in 1990.

Urban districts also lose substantial state aid because the disadvantaged student count is determined by the most recent federal census, which often undercounts low income populations and becomes outdated, yet remains a factor in the poverty equation for 10 years being adjusted after 5 years. Such districts are further penalized by the loss in general state aid due to the high student absentee rates. State aid is computed on the basis of average daily attendance, not actual enrollment upon which teacher, equipment and classroom expenditures are based.

What dollar amount qualifies as adequate state support has been a subject of vigorous debate for many years. Adequacy is difficult to define because there is neither agreement on who should define it nor clear consensus on what schools should achieve. In general, people think of adequacy in a statewide context, although it could be argued that what constitutes an "adequate education" in one district or for one student would not necessarily be considered adequate for others.

III. Inequity of State Funding

As long as the state provides for an inadequate foundation level far below actual operating expenditures, districts will rely heavily on local property taxes to fund their schools. Illinois' reliance on property taxes to fund education, causes great inequity for students. Districts that have a substantial tax base can choose to tax themselves to provide additional revenue. Property poor districts cannot generate much revenue no matter how high they may tax themselves. And of course they may not choose to do that. As long as the foundation level is far below actual operating expenditures, disparities in property wealth will continue to result in inequities.

From 1974 to 1991, state appropriations for schools almost tripled, while the state's actual share of total school costs declined from over 48% to under 38%. The difference is made up in local property taxes. There are drastic differences within the state as the table below indicates.

Percent of change of Property Tax Base between 1980-89

+ 97% in 5 collar counties

+ 84% in Cook County

+ 4.9% in other 96 counties

Half of the 96 counties suffered losses in EAV of more than 20%. Most of this loss was due to a farm land reassessment law, which required farm lands to be assessed on the basis of income generated rather than the market value of the land. This caused a one third drop in downstate farm land EAV.

Previous proposals for achieving student equity have centered on reforming the formula to increase state revenue to the poorer districts. But even this measure would continue to give some districts access to revenue because of disproportionate growth in property values. A legislative school funding task force is currently studying the problem.

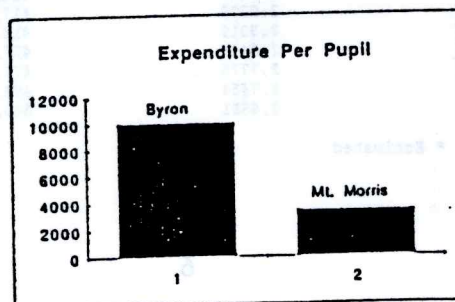
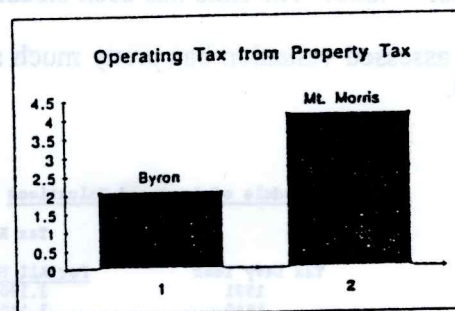
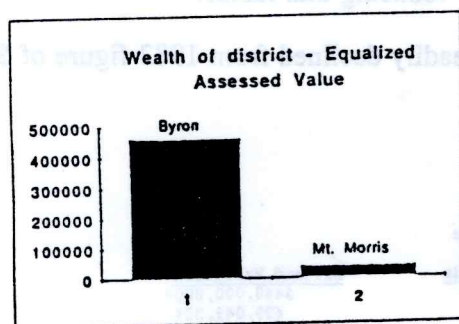
In late 1990, a group of 54 school districts calling themselves the Committee for Educational Rights filed a lawsuit in Cook County challenging the constitutionality of the Illinois school financing law. Since then, other districts, including Decatur, have joined in the suit. In June 1992, the ruling judge refused to hear the case declaring that it was the responsibility of the legislature to address the problem not the courts. The case will be appealed.

The suit seeks a declaratory judgment that the Illinois statutory system of school financing violates the 1970 Illinois constitution. The plaintiffs claim is that the disparity in funding local districts due to the variance in the real estate assessments violates the equal protection clause. Also, the system violates the provision which requires the legislature to provide an efficient system of high quality public educational institutions and services, in that the current formula gives unfair advantage to certain districts over others, because of their local real property wealth thus their ability to raise tax dollars. General state aid, they contend does not succeed in equalizing the resources available. Finally, they claim that some "at risk" children are being denied a minimally adequate education because funding in their districts is insufficient to support necessary programs.

The law suit compares two neighboring school districts in Ogle county: Byron and Mt. Morris, both unit districts

In 1975, the EAV of the two districts was about the same, but Mt. Morris taxed themselves at 30% more than Byron showing their higher commitment to education.

In the mid-1970's Commonwealth Edison built a nuclear power plant in the Byron district. The chart below shows the great disparity between of property wealth in the districts. While Mt. Morris levies a higher tax rate to increase it expenditure per pupil, its expenditure per pupil is about 2/3 less than Byron's.

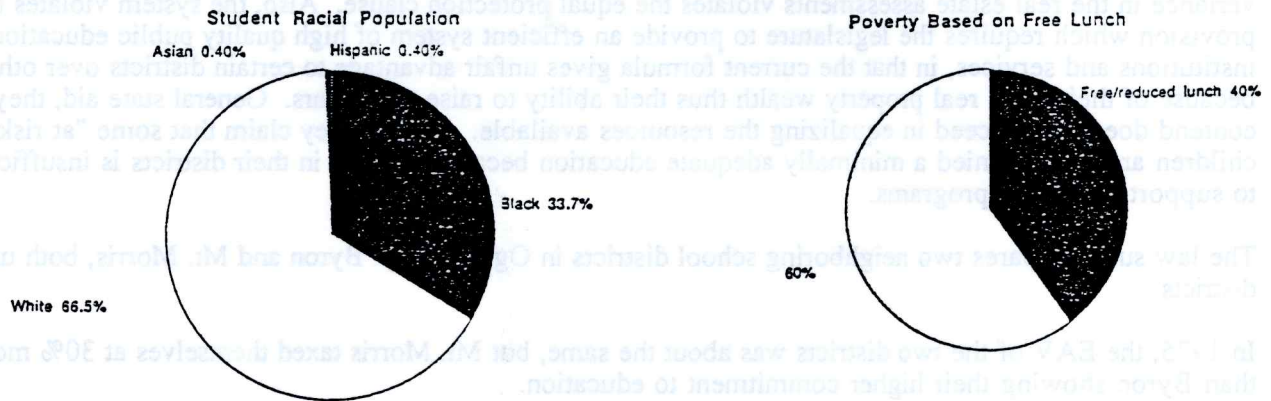


Educational opportunity differences can be seen in the course offerings of the two high schools. For example, Byron offers 187 courses, and Mt. Morris has only 113. Byron offers 50% more English courses, and 10 courses for gifted students, to Mt. Morris' none. Byron offers significantly higher teacher salaries. Byron constructed a new high school in 1980. Mt. Morris High School was built in 1951 and needs major repairs.

If the suit succeeds in overturning the current funding system, it will be necessary for the General Assembly to devise a new funding formula for public schools.

Decatur Public Schools

Decatur student racial population is made up of .4% Asian, .4% Hispanic, 33.7% Black, and 65.5% White. The total eligible for free lunch in 1990-91 school year was approximately 40% of the total enrollment. 47% of the total elementary enrollment qualified for free lunch. This gives us some idea of the income level of the children in the Decatur School District based on federal school lunch guidelines.



The state sets different poverty standards for Chapter I factor to determine state aid based upon higher guidelines related to the 1980 census figures. By this standard Decatur has only 22.56% of their students as Chapter I for the 1990-91 year. Regardless, Decatur gets the maximum factor allowed for Chapter I weighted factor -- .625. The state has been steadily reducing that factor.

Decatur total assessed valuation has pretty much steadily declined from 1982 figure of \$543,092,349 to \$440,000,000.

Schedule of Assessed Valuations

Tax Levy Year	Tax Rate		Assesed Valuation
	For All Funds		
1991	3.1900		\$440,000,000*
1990	3.1491		429,049,334
1989	3.1820		420,570,655
1988	3.1427		426,640,604
1987	3.0309		417,760,342
1986	2.9319		413,809,102
1985	2.8494		427,113,064
1984	2.7775		471,482,934
1983	2.7654		498,281,215
1982	2.6681		543,092,349

* Estimated

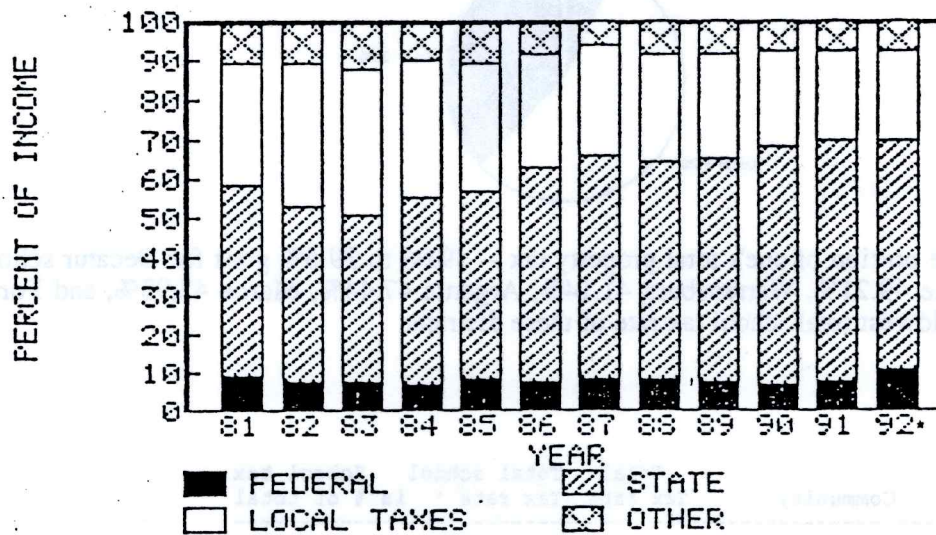
It is encouraging to see the increase over the past two years. This general drop has been due to several factors. Three have been due to residential property valuation tax benefits passed by the legislature. If you add an addition to your property, the value of the addition is exempt for the first 4 years. The second is the homestead exemption everyone can apply for. This reduction takes the difference between current and 1977 assessment and reduces it by that much not to exceed \$3500 maximum reduction. The third, is the senior citizen exemption for those 65 and over of \$2000.

The greatest cause of decline in assessed valuation is due to corporate appeals. Corporations can challenge their assessed valuation every two years and they do in order to have their real property values reduced. Decatur last raised the educational tax rate in 1956 to the present \$1.84. No referendum for the educational fund has passed raising it since that time. The last time a referendum was attempted was in 1968.

Decatur received only 23% of its educational fund income from local property taxes in 1990-91. In 1981 they received 30.5% from local property tax. In 1990-91, 62% came from state aide and in 1981 it was 49.4% Decatur has depended more and more on state aid over the last 10 years.

SOURCE OF FUNDS

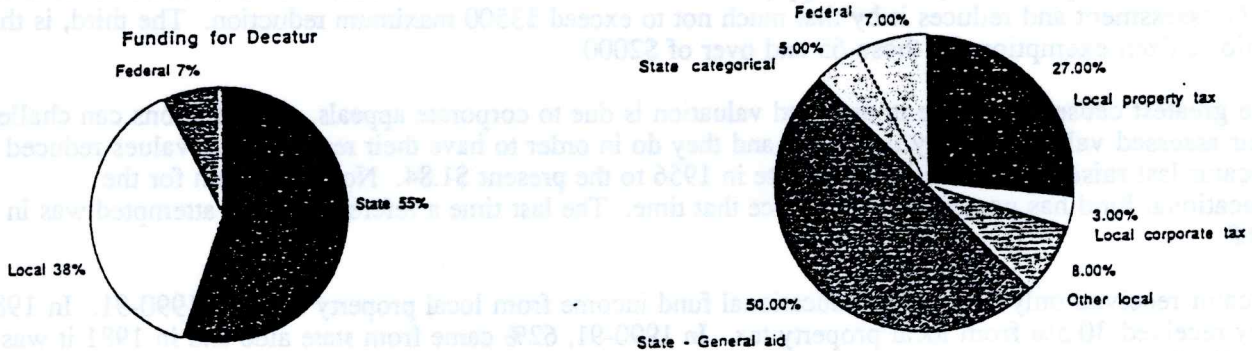
EDUCATION FUND ONLY



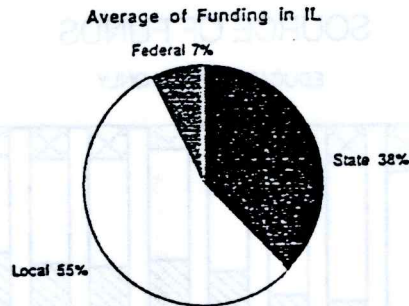
	FEDERAL	STATE	LOCAL TAXES	OTHER
81	9.7	49.4	30.5	10.4
82	7.8	45.9	35.6	10.7
83	8.2	43.1	37.1	11.6
84	7.6	48.1	34.8	9.5
85	8.6	48.8	32.4	10.2
86	8.1	55.0	28.6	8.3
87	8.5	57.7	28.4	7.4
88	9.0	56.0	27.0	8.0
89	8.0	58.0	26.0	8.0
90	7.0	62.0	24.0	7.0
91	8.0	62.0	23.0	7.0
92	11.0	59.0	23.0	7.0

* Budget

When you look at the total source for all funds in 1990-91, Decatur received 55% from state aid, 7% from federal aid, 27% from local property taxes, 3% local corporate replacement (income) tax, and 8% from other local sources (fees, tuition, etc.)



On a state average, local districts get 38% from state sources, 55% from local sources, and 7% from federal -- just about the opposite from Decatur's sources.



In comparing the portion of one's total property tax -- 39.06 to 39.6% goes for Decatur school funding; Mt. Zion schools take 49.21%, Warrensburg 41.14%, Argenta 47.44%, Maroa 42.93%, and Forsyth 49.75%. Decatur has the lowest total school tax rate of these districts.

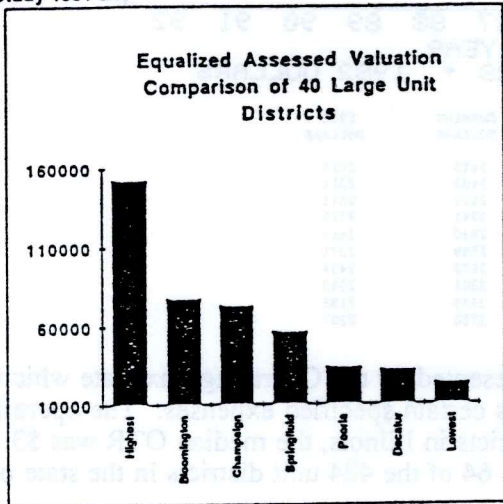
Community	Total Tax rate	Total school Tax rate	School tax is % of total
Mt. Zion	8.3012	4.0849	49.21%
Argenta	8.4155	3.9920	47.44%
Warrensburg	8.1967	3.3720	41.14%
Forsyth	6.7693	3.3674	49.75%
Maroa	7.8444	3.3674	42.93%
Decatur (HickoryTwn)	8.3548	3.2631	39.06%
Decatur (Dec.Twn.)	8.2358	3.2631	39.62%

In actual dollars a home with an assessed fair market value in the \$58,000 to \$68,000 range, had school taxes of \$523.14 in 1979 which was 47% of the total taxes. In 1991 the school taxes were \$603.70 and 39% of the total. That is an increase of \$80.56 and a decrease of 8% of total taxes in a 12 year span.

When comparing Decatur with large unit districts in the area, Decatur has the lowest assessed valuation per student, lowest expenditure per student, lowest tax rate and the lowest education fund tax rate. Of the 40 large unit districts in the state, Decatur's education tax rate was the lowest at \$1.84. The lowest expenditure per student was \$3471 and Decatur's was \$3760.

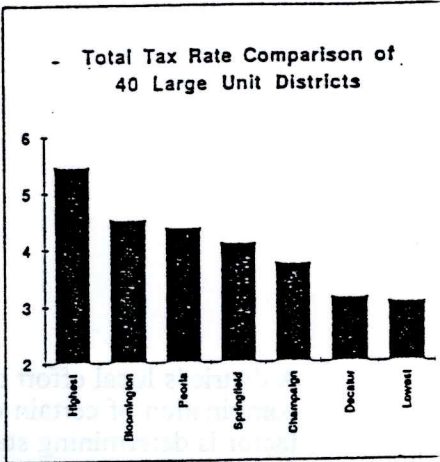
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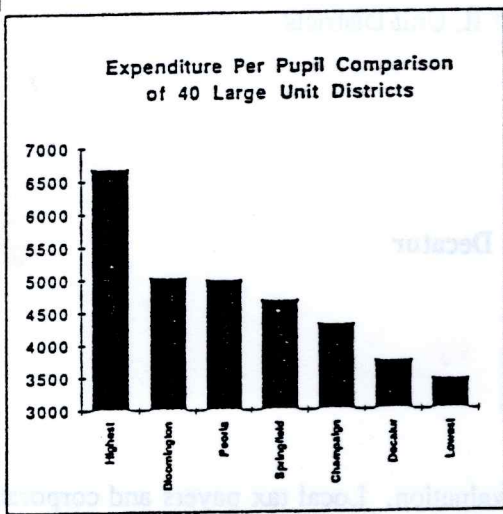


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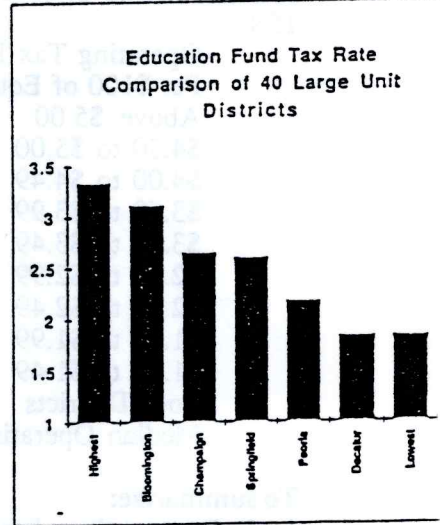
Total Tax Rate	
Highest	5.478
Bloomington	4.536
Peoria	4.387
Springfield	4.115
Champaign	3.758
Decatur	3.149
Lowest	3.07



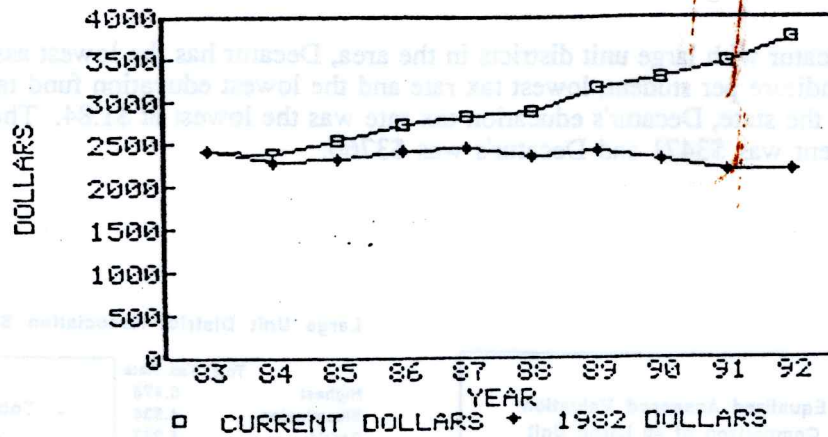
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Educ. Fund Tax	
Highest	3.338
Bloomington	3.12
Champaign	2.65
Springfield	2.6
Peoria	2.18
Decatur	1.84
Lowest	1.84



In 1990-91, Decatur spent \$3760 per student. In 1982 they spent \$2416. \$3760 in 1982 dollars actually is only \$2207 so the total amount in 1982 dollars per student has declined in the ten year span.



YEAR	CURRENT DOLLARS	1982 DOLLARS
83	2416	2416
84	2402	2311
85	2539	2341
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A district's local effort to support its schools is represented by the Operating Tax Rate which is a combination of certain of the funds' rates and minus certain specified expenses. The operating tax rate is a factor in determining state aid. Of the 424 unit districts in Illinois, the median OTR was \$3.44. Decatur's rate was \$2.963 in 1989. Decatur fell in the bottom 64 of the 424 unit districts in the state or the bottom 15%.

Operating Tax Rates Per \$100 of Equalized Assessed Valuation	No. of IL Unit Districts
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Total Districts	424
Median Operating Tax Rates	\$3.44

To summarize:

1. In Decatur there has been a decline in assessed valuation. Local tax payers and corporations are paying a significant smaller percentage of the school budget.
2. Decatur receives far more state aid than the average. It receives just the opposite from the average Illinois schools -- the average local provides 55% and receives 38% state, while Decatur provides 38% local and receives 55% state.
3. Decatur has not done its share in comparison to other districts in the state with their local effort.

Despite everything, Decatur has maintained a reputation throughout Illinois as a quality school system. A recent report from the MacArthur Spencer Foundation at Illinois State University recognized District 61 as one of the top 75 school districts in Illinois for being both educationally effective and financially efficient and Decatur was the only large school district so acknowledged. This will be difficult to maintain under present circumstances.

League of Women Voters of Decatur School Funding Study/Action Committee Report Spring 1992

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When it is determined that the projected revenues will not be sufficient to maintain and/or improve program, the Board of Education of Decatur Public Schools should ask the voters to increase one or more of the tax rates making up the "operating tax rate" for state funding.

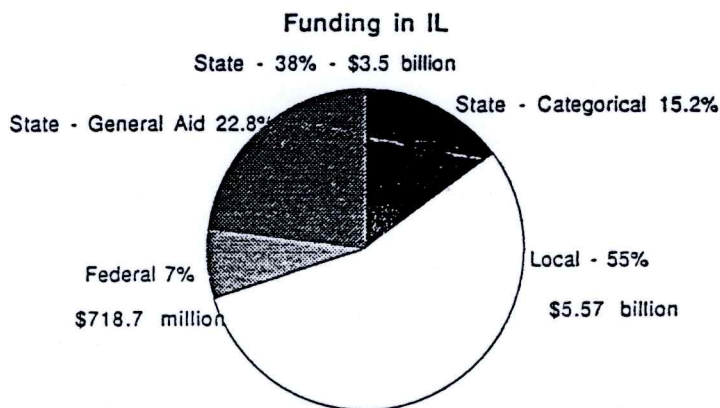
Referenda should be submitted before a crisis situation exists, that is before cuts have to be made or a deficit exists in fund balances.

An increase in the tax rate would be justified to maintain and/or improve programs if: Decatur's operating tax rate was less than districts of similar size, or Decatur's operating tax rate was less than needed to get maximum state funds.

State of Illinois

I. Funding Sources

In 1990-91, the total revenue for Illinois public schools was over \$9 billion dollars. A look at the pie chart, shows the average share for federal, state and local monies.



The 7% of federal money is provided for specific purposes such as Chapter I funds for disadvantaged students, the school lunch program, and Impact Aide to districts containing federal institutions which do not pay property taxes. Federal money is also targeted for some special education and vocational programs.

The local share was 5.57 billion dollars, or 55%. The main source of local funding is the local property tax. In addition, there is the Corporate Personal Property Replacement Tax.

The state share of the pie was 3.5 billion dollars, or 38%. 40% of that is distributed as state categorical aid and 60% is distributed as general state aid. Categorical aid is money that is given to all districts on a per pupil basis to target a certain program. Wealthy districts prefer this kind of aid because they receive more state money. The General State Aid is allocated on formulas which consider attendance, grade levels served, percentage of low income students, local tax effort, and property wealth.

The lottery is doing very little for education. It is an illusion that the lottery adds to state education funds. The lottery is a source of funding. The state shifted funds: subtracted from education funds, then supplied a similar amount to education funds using the lottery as the source, therefore not increasing funds for education.

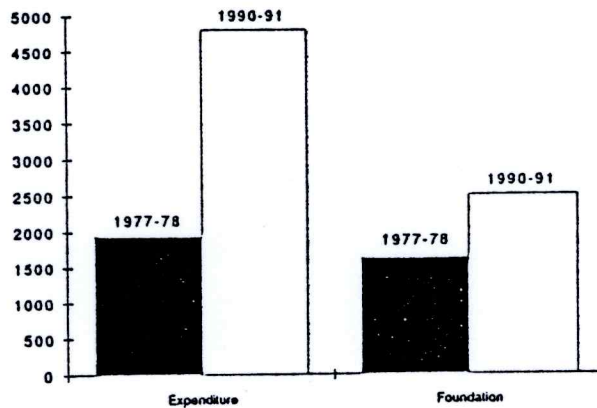
II. Inadequacy of State Foundation Level and General State Aid Formula

The General State Aid formula is designed to give higher amounts of state aid to districts with the lower property wealth. Then all districts would have at least a minimum level of support for each student. This is fine in theory. The problem is that the minimum level, called the Foundation Level bears little relation to the actual cost of educating students in IL.

The funding percentage by the state has declined from 48% to 38% from FY76 to FY91. A major cause of the growing gap in per pupil expenditures can be attributed to the tremendous increase in the margin between the foundation level and actual school expense. In 1977-78, the difference between the foundation level and the expenditures was 19%. In 1990-91, the difference was 92%. It costs more to educate children today, but the foundation level is not addressing this fact. In 1990-91 the average expenditure per child was \$4800, while the foundation level was \$2501.

Expenditure/Foundation Level				
	Expenditure	Foundation		
1977-78	1948	1632		
1990-91	4808	2501		

Per Pupil Expenditure vs State Foundation



Presently, there are three ways that state aid is allocated, depending on a district's equalized assessed valuation. They are called the Flat Grant, the Alternate Method and the Special Equalization. Districts with high property wealth receive aid under the Flat Grant or Alternate Method. The Special Equalization is for districts with low property wealth. The one that affects Decatur is the Special Equalization formula.

$$\text{District State Aid} = \frac{(F \text{ Level} - \text{Local Revenue})}{\text{CWADA}} \times \text{CWADA}$$

$$\text{Where Local Revenue} = (\text{GSA EAV}) (T_c)$$

and where:

$$F \text{ Level} = \text{Foundation Level } (\$2,384.25 \text{ for } 1989-90)$$

$$\text{CWADA} = \text{Chapter 1 Weighted Average Daily Attendance}$$

GSA EAV = General State Aid Equalized Assessed Valuation of the district (Real property EAV plus a computed property value derived from a district's corporate personal property replacement tax revenues)

T_c = Applicable Computational Operating Tax Rate (i.e., .019 elementary, .011 high school or .0276 unit school)

In this formula representation, it can be more directly seen that a district with high wealth per student (Local Revenue per CWADA) will receive less state aid than a district with a lower wealth per student.

The CWADA is determined by averaging the best three months of a district's daily attendance from the prior year and weighting it by factors which consider grade levels and the number of low income students.

The Local Revenue is determined by multiplying the tax rate by the EAV or Equalized Assess Valuation. Property wealth is based on an assessment of the total value of property within a district. Assessed Valuation is supposed to be 33 1/3% of fair market value -- but since assessment practices are not uniform, a multiplier is applied to the Assessed Valuations in an attempt to equalize assessments among counties. The state requires districts to tax themselves at a certain qualifying level in order to receive the maximum amount to which they are entitled according to the formula. If a district's Operating Tax Rate, which includes the Education Fund, the Operations and Maintenance Fund, and Transportation Fund, is too low, it can lose state aid.

Further compounding the problem of insufficient general state aid has been the significant reduction of state dollars available to meet the needs of an increasing number of educationally disadvantaged students, particularly in districts with big concentrations of such students. In 1989, there were 226 school districts, not counting Chicago, with at least a quarter of their students in low income category. In that year the Chicago School District enrolled 53.7% of all low income pupils in the state. As a result of a political agreement in the General Assembly, to limit Chicago's share of state aid generated by its numbers of disadvantaged students, there has been a reduction in the way low income students are counted in the formula from a .75 added weighting in 1973 to .625 in 1990.

Urban districts also lose substantial state aid because the disadvantaged student count is determined by the most recent federal census, which often undercounts low income populations and becomes outdated, yet remains a factor in the poverty equation for 10 years being adjusted after 5 years. Such districts are further penalized by the loss in general state aid due to the high student absentee rates. State aid is computed on the basis of average daily attendance, not actual enrollment upon which teacher, equipment and classroom expenditures are based.

What dollar amount qualifies as adequate state support has been a subject of vigorous debate for many years. Adequacy is difficult to define because there is neither agreement on who should define it nor clear consensus on what schools should achieve. In general, people think of adequacy in a statewide context, although it could be argued that what constitutes an "adequate education" in one district or for one student would not necessarily be considered adequate for others.

III. Inequity of State Funding

As long as the state provides for an inadequate foundation level far below actual operating expenditures, districts will rely heavily on local property taxes to fund their schools. Illinois' reliance on property taxes to fund education, causes great inequity for students. Districts that have a substantial tax base can choose to tax themselves to provide additional revenue. Property poor districts cannot generate much revenue no matter how high they may tax themselves. And of course they may not choose to do that. As long as the foundation level is far below actual operating expenditures, disparities in property wealth will continue to result in inequities.

From 1974 to 1991, state appropriations for schools almost tripled, while the state's actual share of total school costs declined from over 48% to under 38%. The difference is made up in local property taxes. There are drastic differences within the state as the table below indicates.

Percent of change of Property Tax Base between 1980-89

- + 97% in 5 collar counties**
- + 84% in Cook County**
- + 4.9% in other 96 counties**

Half of the 96 counties suffered losses in EAV of more than 20%. Most of this loss was due to a farm land reassessment law, which required farm lands to be assessed on the basis of income generated rather than the market value of the land. This caused a one third drop in downstate farm land EAV.

Previous proposals for achieving student equity have centered on reforming the formula to increase state revenue to the poorer districts. But even this measure would continue to give some districts access to revenue because of disproportionate growth in property values. A legislative school funding task force is currently studying the problem.

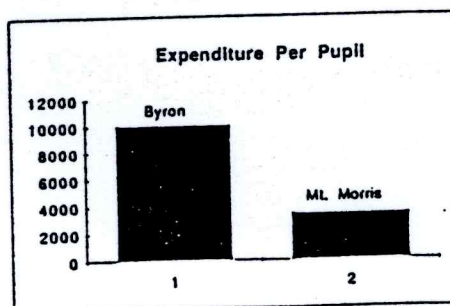
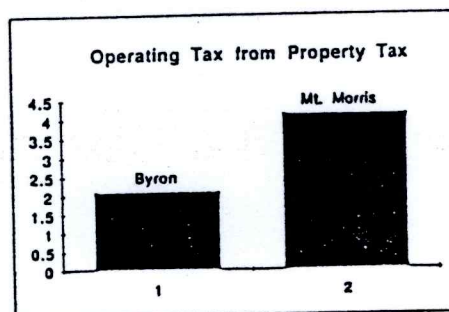
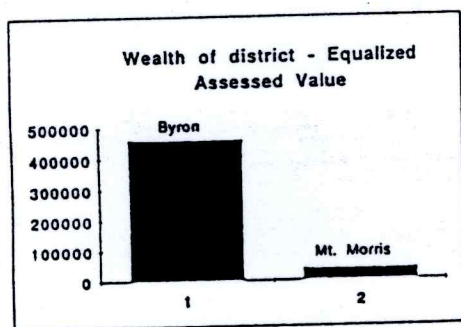
In late 1990, a group of 54 school districts calling themselves the Committee-for Educational Rights filed a lawsuit in Cook County challenging the constitutionality of the Illinois school financing law. Since then, other districts, including Decatur, have joined in the suit. In June 1992, the ruling judge refused to hear the case declaring that it was the responsibility of the legislature to address the problem not the courts. The case will be appealed.

The suit seeks a declaratory judgment that the Illinois statutory system of school financing violates the 1970 Illinois constitution. The plaintiffs claim is that the disparity in funding local districts due to the variance in the real estate assessments violates the equal protection clause. Also, the system violates the provision which requires the legislature to provide an efficient system of high quality public educational institutions and services, in that the current formula gives unfair advantage to certain districts over others, because of their local real property wealth thus their ability to raise tax dollars. General state aid, they contend does not succeed in equalizing the resources available. Finally, they claim that some "at risk" children are being denied a minimally adequate education because funding in their districts is insufficient to support necessary programs.

The law suit compares two neighboring school districts in Ogle county: Byron and Mt. Morris, both unit districts

In 1975, the EAV of the two-districts was about the same, but Mt. Morris taxed themselves at 30% more than Byron showing their higher commitment to education.

In the mid-1970's Commonwealth Edison built a nuclear power plant in the Byron district. The chart below shows the great disparity between of property wealth in the districts. While Mt. Morris levies a higher tax rate to increase it expenditure per pupil, its expenditure per pupil is about 2/3 less than Byron's.

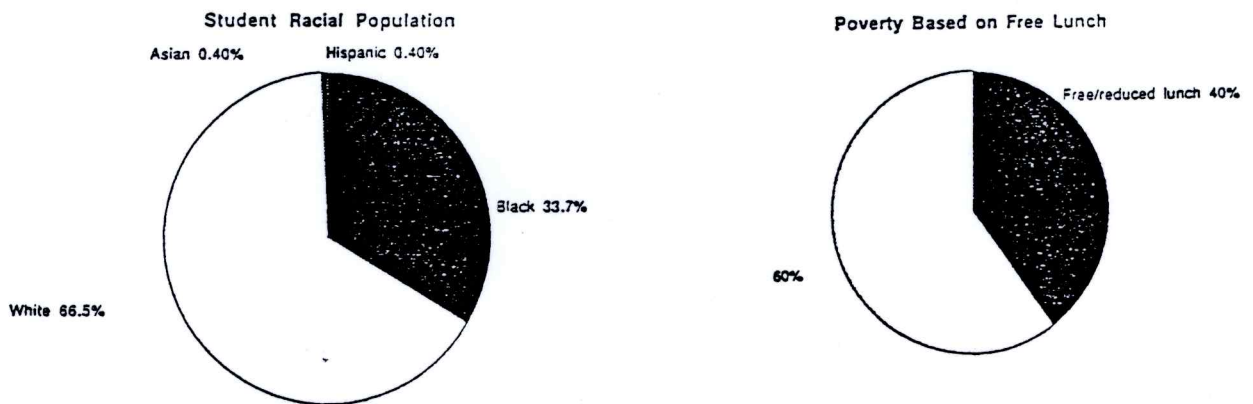


Educational opportunity differences can be seen in the course offerings of the two high schools. For example, Byron offers 187 courses, and Mt. Morris has only 113. Byron offers 50% more English courses, and 10 courses for gifted students, to Mt. Morris' none. Byron offers significantly higher teacher salaries. Byron constructed a new high school in 1980. Mt. Morris High School was built in 1951 and needs major repairs.

If the suit succeeds in overturning the current funding system, it will be necessary for the General Assembly to devise a new funding formula for public schools.

Decatur Public Schools

Decatur student racial population is made up of .4% Asian, .4% Hispanic, 33.7% Black, and 65.5% White. The total eligible for free lunch in 1990-91 school year was approximately 40% of the total enrollment. 47% of the total elementary enrollment qualified for free lunch. This gives us some idea of the income level of the children in the Decatur School District based on federal school lunch guidelines.



The state sets different poverty standards for Chapter I factor to determine state aide based upon higher guidelines related to the 1980 census figures. By this standard Decatur has only 22.56% of their students as Chapter I for the 1990-91 year. Regardless, Decatur gets the maximum factor allowed for Chapter I weighted factor -- .625. The state has been steadily reducing that factor.

Decatur total assessed valuation has pretty much steadily declined from 1982 figure of \$543,092,349 to \$440,000,000.

Schedule of Assessed Valuations

Tax Levy Year	Tax Rate		Assesed Valuation
	For All Funds		
1991	3.1900		\$440,000,000*
1990	3.1491		429,049,334
1989	3.1820		420,570,655
1988	3.1427		426,640,604
1987	3.0309		417,760,342
1986	2.9319		413,809,102
1985	2.8494		427,113,064
1984	2.7775		471,482,934
1983	2.7654		498,281,215
1982	2.6681		543,092,349

* Estimated

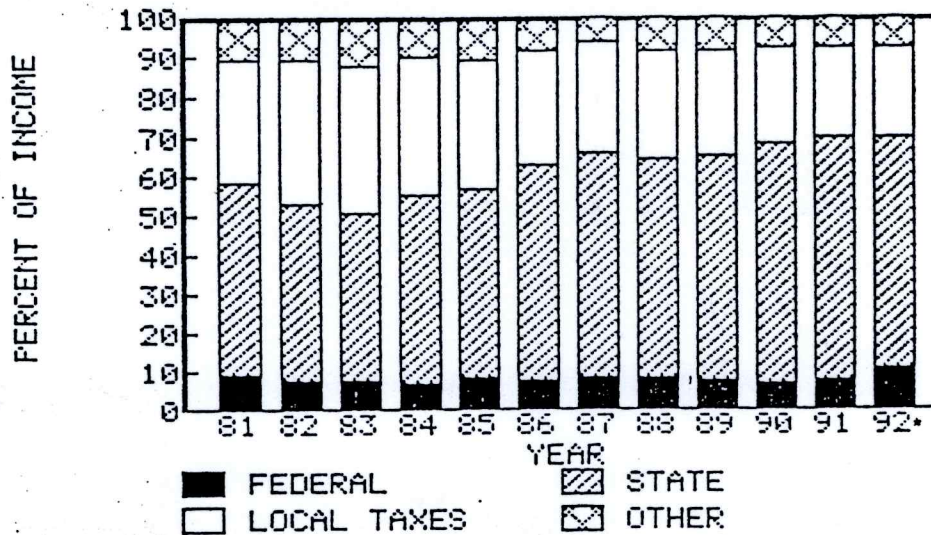
It is encouraging to see the increase over the past two years. This general drop has been due to several factors. Three have been due to residential property valuation tax benefits passed by the legislature. If you add an addition to your property, the value of the addition is exempt for the first 4 years. The second is the homestead exemption everyone can apply for. This reduction takes the difference between current and 1977 assessment and reduces it by that much not to exceed \$3500 maximum reduction. The third, is the senior citizen exemption for those 65 and over of \$2000.

The greatest cause of decline in assessed valuation is due to corporate appeals. Corporations can challenge their assessed valuation every two years and they do in order to have their real property values reduced. Decatur last raised the educational tax rate in 1956 to the present \$1.84. No referendum for the educational fund has passed raising it since that time. The last time a referendum was attempted was in 1968.

Decatur received only 23% of its educational fund income from local property taxes in 1990-91. In 1981 they received 30.5% from local property tax. In 1990-91, 62% came from state aide and in 1981 it was 49.4% Decatur has depended more and more on state aid over the last 10 years.

SOURCE OF FUNDS

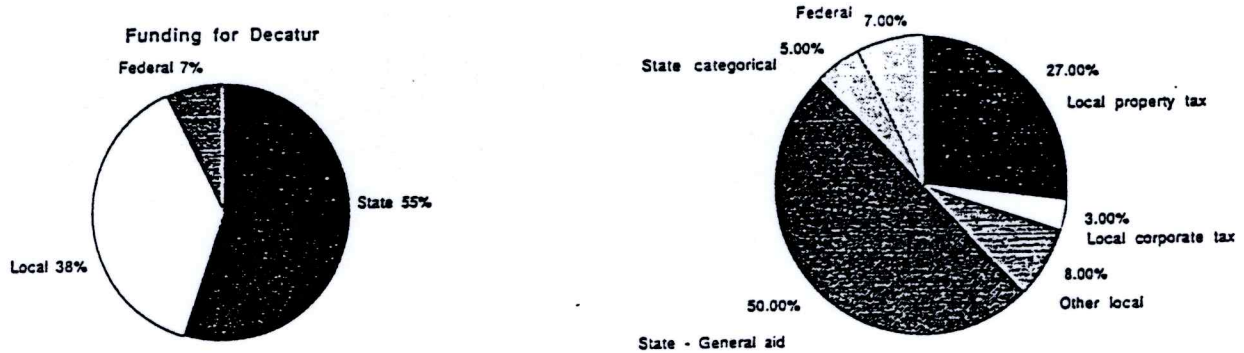
EDUCATION FUND ONLY



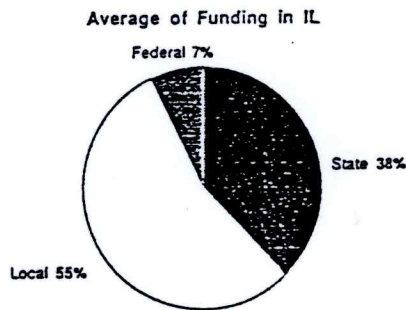
	FEDERAL	STATE	LOCAL TAXES	OTHER
81	9.7	49.4	30.5	10.4
82	7.8	45.9	35.6	10.7
83	8.2	43.1	37.1	11.6
84	7.6	48.1	34.8	9.5
85	8.6	48.8	32.4	10.2
86	8.1	55.0	28.6	8.3
87	8.5	57.7	28.4	7.4
88	9.0	56.0	27.0	8.0
89	8.0	58.0	26.0	8.0
90	7.0	62.0	24.0	7.0
91	8.0	62.0	23.0	7.0
92	11.0	59.0	23.0	7.0

* Budget

When you look at the total source for all funds in 1990-91, Decatur received 55% from state aid, 7% from federal aid, 27% from local property taxes, 3% local corporate replacement (income) tax, and 8% from other local sources (fees, tuition, etc.)



On a state average, local districts get 38% from state sources, 55% from local sources, and 7% from federal -- just about the opposite from Decatur's sources.



In comparing the portion of one's total property tax -- 39.06 to 39.6% goes for Decatur school funding; Mt. Zion schools take 49.21%, Warrensburg 41.14%, Argenta 47.44%, Maroa 42.93%, and Forsyth 49.75%. Decatur has the lowest total school tax rate of these districts.

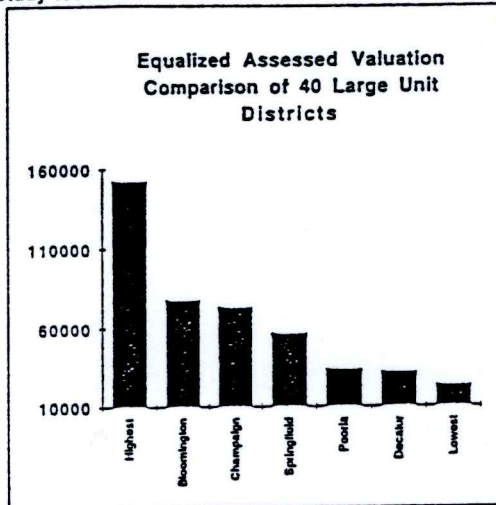
Community	Total Tax rate	Total school Tax rate	School tax is % of total
Mt. Zion	8.3012	4.0849	49.21%
Argenta	8.4155	3.9920	47.44%
Warrensburg	8.1967	3.3720	41.14%
Forsyth	6.7693	3.3674	49.75%
Maroa	7.8444	3.3674	42.93%
Decatur (HickoryTwn)	8.3548	3.2631	39.06%
Decatur (Dec.Twn.)	8.2358	3.2631	39.62%

In actual dollars a home with an assessed fair market value in the \$58,000 to \$68,000 range, had school taxes of \$523.14 in 1979 which was 47% of the total taxes. In 1991 the school taxes were \$603.70 and 39% of the total. That is an increase of \$80.56 and a decrease of 8% of total taxes in a 12 year span.

When comparing Decatur with large unit districts in the area, Decatur has the lowest assessed valuation per student, lowest expenditure per student, lowest tax rate and the lowest education fund tax rate. Of the 40 large unit districts in the state, Decatur's education tax rate was the lowest at \$1.84. The lowest expenditure per student was \$3471 and Decatur's was \$3760.

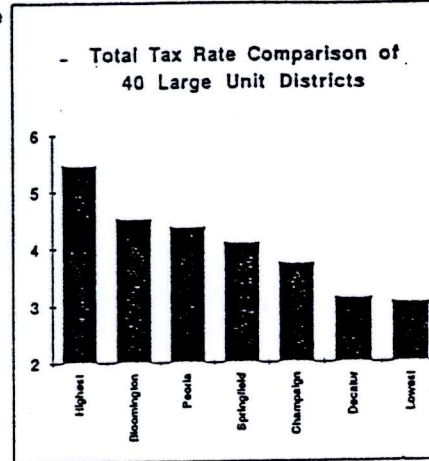
Large Unit District Association Study 1991-92

	EAV
Highest	152883
Bloomington	78159
Champaign	73654
Springfield	56849
Peoria	34264
Decatur	32359
Lowest	23697



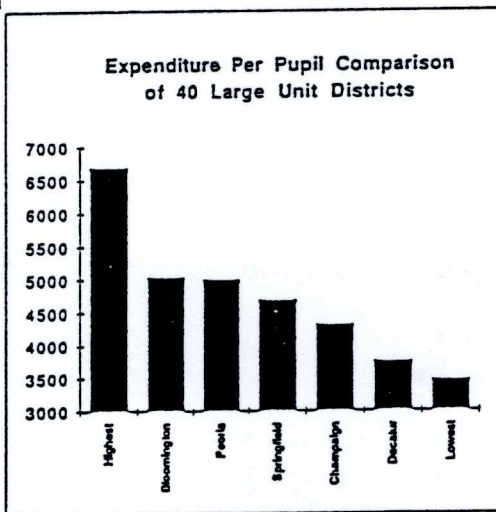
Large Unit District Association Study 1991-92

	Total Tax Rate
Highest	5.478
Bloomington	4.536
Peoria	4.387
Springfield	4.115
Champaign	3.758
Decatur	3.149
Lowest	3.07



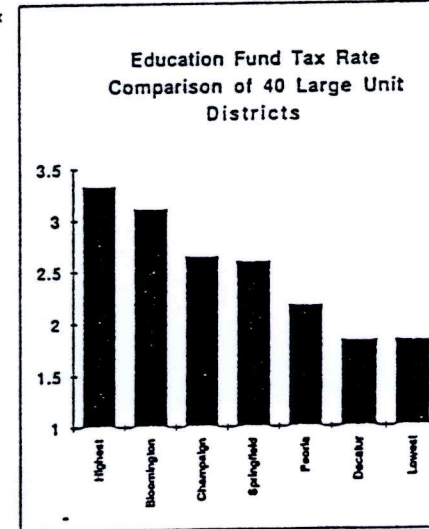
Expenditure Per Pupil

Highest	6691
Bloomington	5043
Peoria	5000.76
Springfield	4692.59
Champaign	4324.14
Decatur	3760
Lowest	3471.23

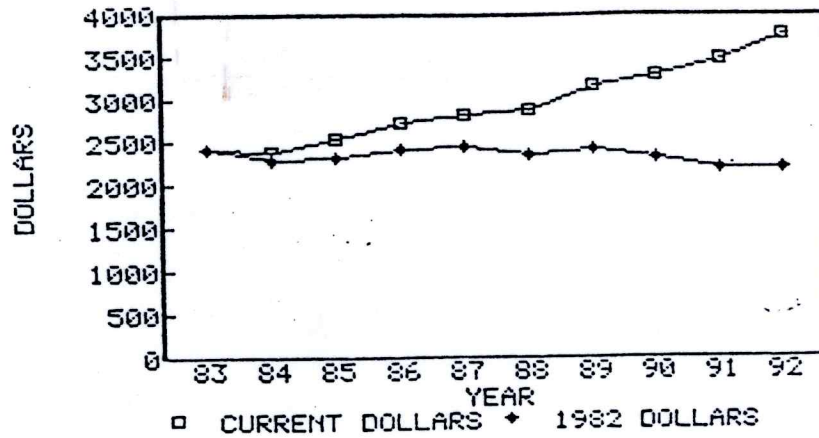


Educ. Fund Tax

Highest	3.338
Bloomington	3.12
Champaign	2.65
Springfield	2.6
Peoria	2.18
Decatur	1.84
Lowest	1.84



In 1990-91, Decatur spent \$3760 per student. In 1982 they spent \$2416. \$3760 in 1982 dollars actually is only \$2207 so the total amount in 1982 dollars per student has declined in the ten year span.



	CURRENT DOLLARS	1982 DOLLARS
83	2416	2416
84	2402	2311
85	2539	2341
86	2741	2415
87	2840	2465
88	2899	2371
89	3178	2434
90	3304	2343
91	3489	2195
92	3760	2207

A district's local effort to support its schools is represented by the Operating Tax Rate which is a combination of certain of the funds' rates and minus certain specified expenses. The operating tax rate is a factor in determining state aid. Of the 424 unit districts in Illinois, the median OTR was \$3.44. Decatur's rate was \$2.963 in 1989. Decatur fell in the bottom 64 of the 424 unit districts in the state or the bottom 15%.

Operating Tax Rates Per \$100 of Equalized Assessed Valuation	No. of IL Unit Districts
Above \$5.00	4
\$4.50 to \$5.00	13
\$4.00 to \$4.49	55
\$3.50 to \$3.99	123
\$3.00 to \$3.49	165
\$2.50 to \$2.99	59 Decatur
\$2.00 to \$2.49	3
\$1.49 to \$1.99	0
\$1.00 to \$1.49	2
Total Districts	424
Median Operating Tax Rates	\$3.44

To summarize:

1. In Decatur there has been a decline in assessed valuation. Local tax payers and corporations are paying a significant smaller percentage of the school budget.
2. Decatur receives far more state aid than the average. It receives just the opposite from the average Illinois schools -- the average local provides 55% and receives 38% state, while Decatur provides 38% local and receives 55% state.
3. Decatur has not done its share in comparison to other districts in the state with their local effort.

Despite everything, Decatur has maintained a reputation throughout Illinois as a quality school system. A recent report from the MacArthur Spencer Foundation at Illinois State University recognized District 61 as one of the top 75 school districts in Illinois for being both educationally effective and financially efficient and Decatur was the only large school district so acknowledged. This will be difficult to maintain under present circumstances.

Figures from the Decatur School District #1 annual Financial Projection reports

Difference Between the Expected Fund Balance and the Budget Figured Used for the Next Year's Budget Based on One Year Projection Figures

	Expected End of Year	No. used in Budget Planning for Year	Prior Bal.	Actual Difference
92-93	94,330	93-94	1,950,439	1,856,109
91-92	3,353,326	92-93	3,212,000	(141,326)
90-91	1,562,037	91-92	5,071,337	3,509,300
89-90	0	90-91	2,830,333	2,830,333
88-89	1,542,609	89-90	1,866,458	323,849
87-88	2,564,041	88-89	4,683,143	2,119,102
86-87	5,094,469	87-88	6,102,219	1,007,750
85-86	737,584	86-87	4,657,632	3,920,048
84-85	2,103,453	85-86	1,904,415	(199,038)
83-84	(30,633)	84-85	1,915,279	1,945,912
		83-84	817,721	

A Summary of Budget Projections for Decatur Public Schools

Budget projections are made in the spring for the following school years. Traditionally the district makes projections for 5 years (exception was in 1992 when only 3 years were projected). This summary involves only the first two years of each projection.

One Year Projections					Second Year Projections				
First Year of Projection	Prior Fund Balance	Expected Receipts	Expected Expenditures	Expected End Fund Balance	Second Year of Projection	Prior Fund Balance	Expected Receipts	Expected Expenditures	Expected End Fund Balance
93-94	1,950,439			1,075,842	94-95	1,095,842			(3,157,518)
92-93	- 3,212,000	40,689,796	43,807,466	94,330	93-94	94,330	42,213,085	46,494,130	(4,186,715)
91-92	+ 5,071,337	41,621,469	43,339,480	3,353,326	92-93	3,353,326	42,294,265	45,369,242	278,349
90-91	+ 2,830,333	41,016,122	42,284,418	1,562,037	91-92	1,562,037	42,102,850	43,661,706	3,181
89-90	+ 1,866,458	37,301,350	39,167,808	0	90-91	0	38,497,000	41,094,934	(2,597,934)
88-89	+ 4,683,143	34,667,271	37,807,805	1,542,609	89-90	1,542,609	36,834,206	39,698,193	(1,321,378)
87-88	+ 6,102,219	32,002,501	35,540,679	2,564,041	88-89	2,564,041	35,256,966	37,115,871	705,136
86-87	+ 4,657,632	34,141,763	33,704,926	5,094,469	87-88	5,094,469	35,059,711	35,022,582	5,131,598
85-86	- 1,904,415	30,833,169	32,000,000	737,584	86-87	737,584	31,819,127	32,684,145	(127,434)
84-85	+ 1,915,279	29,723,175	29,535,001	2,103,453	85-86	2,103,453	30,638,764	29,857,000	2,885,217
83-84	817,721	27,111,444	27,959,798	(30,633)	84-85	(30,633)	27,313,878	28,483,764	(1,200,519)

Decatur Schools in Crisis

The following text was presented by the League of Women Voters of Decatur on May 27, 1992 to people who responded to the League of Women Voters of Decatur appeal to Decatur citizens who are concerned about education. People attending this meeting then formed an ad hoc committee to study the need for further action.

This is a summary of a longer study that the League completed.

The LWV has always been interested in education, but in recent years our attention has been elsewhere -- on our health care system, on mental health, on county government. District #61's announcement of severe cuts in next year's program jolted us back to our long time concern.

In March a committee within League began to study the issue of school financing in Illinois and of the Decatur Schools in particular. We've discovered some facts which we think many Decatur citizens don't know. We also realize that perhaps some of you may know things of which we are unaware. If we can pool our information and insights, we can all be smarter and more effective.

Our state constitution says that the state has primary responsibility for financing public education in Illinois. Unfortunately, no one has defined "primary," and the state's actual share of expenses has slipped from 48% in 1974 to 38% in 1991.

The state distributes its money to the local school districts in the form of categorical aid (equal proportion to all school districts to support specific programs) and general state aid. We get some categorical aid, but our big resource is general state aid.

Decatur is a "property poor" school district -- that is, we do not have as much assessed valuation behind each student as do many of the other school districts in the state. As a result of this disparity, the legislature has devised a formula so that property poor school districts get more general state aid than do the wealthy districts. **DECATUR GETS THE MAXIMUM GENERAL AID ALLOWED IN THE FORMULA.**

The intent of this is fine, but it doesn't work. The state has set a foundation level of \$2501 while the average expenditure per child in Illinois is \$4800. There is just not enough money.

One might say that we are just spending too much money. The cost was \$2416 per student in 1982 and it is now \$4800. But when that \$4800 is converted to 1982 dollars, Illinois is actually spending less than it did in 1982.

The legislature is aware of the disparity and inequities that exist in Illinois and there are current activities on the the state level:

1. A move to amend the constitution to change the word "primary" support to a "preponderance" of support, which would legally mean 51% (not the present 38%).
2. The Decatur School District has recently joined other school districts in a suit against the state challenging the inequity.
3. There is a task force at work addressing the need to correct the inequities and to get more state support for the schools.

What doesn't come from the state of Illinois or the federal government must come from local sources. How much of an effort is Decatur making?

The average school district in Illinois provides 55% of the funds to support its public schools.

Decatur provides only 38%.

How does Decatur compare with other large Unit Districts like ourselves? Forty large unit school districts in Illinois were included in the LUDA (Large Unit School Districts) in 1990-91. According to the study:

- EAV (equalized assessed valuation) - Decatur was 4th from the bottom.
- Total school tax rate - 2nd from the bottom.
- Education tax rate - Tied with 3 other districts for last.
- Actual operating expense per pupil - 4th from the bottom.

What happens when a school district operates on minimum resources?

First, class sizes become larger. Decatur has numerous classes with 26 or more in the elementary grades -- even in kindergarten and grades 1,2, and 3. Children cannot get the individual help they need if classes are large.

On the other extreme, gifted high school students cannot get the advanced courses they need if small classes cannot be afforded. Schools must be kept full. That means pressure to close schools when attendance drops.

For the most part, we believe the staff of the public schools has made a valiant effort to do the best they can with limited resources. It is predicted that the cuts already accepted for 1992-93 will seem like nothing in view of the cuts to come the year after.

We truly believe that most citizens value education. What is our vision for our home town schools? Do we want a quality education for all children?

As we in League got more and more involved in this issue, we felt something had to be done. And there is no where else to start but with ourselves. But this concern is much bigger than any one organization can manage. Time is limited this morning. Can we think about a networking ad hoc committee to continue this discussion and study?

THE LEAGUE OF WOMEN VOTERS

**Decatur, IL
May 11, 1992**

To: Citizens concerned about Decatur Public Schools

From: League of Women Voters of Decatur

Purpose: To form a network of community groups interested in helping the schools

**Please join us for coffee and donuts on Wednesday, May 27th at 7 A.M. at
First Lutheran Church, 250 West Decatur Street.**

After a short presentation and an exchange of thoughts concerning some of the dilemmas facing Decatur's schools in the 90's, we hope to form an ad hoc network for study and concerted action.

Issues to be addressed include:

- educating the citizens about problems and possible solutions
- developing public support for providing enough resources for education
- maintaining existing programs
- fulfilling unmet needs
- other areas of concern that are identified at the meeting

We know that education is a top priority with you. Prospects for better education in Decatur will be bright if we work together.

Please come on May 27th or send a representative from your group to begin now to work for change.

JOIN US!

Sincerely,



Kathleen Owen,
President

League of Women Voters of Decatur

RSVP: Mildred Protzman 422-9116
Alice Dakin 428-8104

League of Women Voters Decatur, IL

303 S. Delmar
Decatur, IL 62522
July 17, 1992

Dear Decatur School Board Members,

We understand that you will be setting goals for our new superintendent of Decatur Schools. We would like to encourage you to include in your list of goals, the critical goal that would address the need for more funding for our schools from the local community. In other words, the Decatur School District #61 should seek a tax referendum for its education fund.

We recently completed a study of school finances of Illinois and Decatur and came to the very strong conclusion that the Decatur community is not making an adequate effort to financially support its schools. In fact, the community has not even been asked to increase the education fund tax rate for 24 years and has not increased it for 36 years. We have attached a copy of our study.

We are in the process of building a network of other citizens who share our concern. That group will not complete their study until September.

We, League of Women Voters of Decatur were going to approach the Board of Education in September about the need for a referendum. But we could not let the opportunity pass to share our concern for the need for you to give our new superintendent a goal of laying the groundwork for passing a referendum. (What areas need more funds? How much is needed?) We see that too many of the problems in the district are related to lack of funds. Financial survival of doing more with less can not continue. The district needs the means to implement its strong education goals and visions.

In our League study we received information from several school districts that sought to pass referenda. Their boards of education exercised leadership in stating the needs to their communities.

We know that there is concern that a referendum will not pass. But we will not know that until we try. We have faith that, given the chance, our community will rise to the challenge. The thing worse than failure, is not trying at all. We owe it to our students and community to try.

We urge you to take the leadership role that has been entrusted to you. Let the public know why a referendum is needed.

We realize that the cuts that you approved had to be made because of our great reliance on state aid which is, at best, very difficult to predict. For the good of our students and for your credibility, we would hope that you would restore as many of the cuts as possible when any of the assumptions on which you based your decisions change.

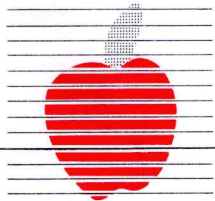
We also realize that there is a need for reform at the state level, but that could take several years and in the meantime another generation of our students will be affected by inadequate funding.

We applaud you and the staff for putting many excellent programs in place that are or will have a positive impact on many students. We know you will want these programs to continue and expand.

Sincerely,


Kathleen Owen
President

cc: Dr. Donald Wachter



**The
Education
Advantage**

DECATUR PUBLIC SCHOOLS DISTRICT 61

OTTO C. KEIL ADMINISTRATION BUILDING
101 West Cerro Gordo Street
Decatur, Illinois 62523
(217) 424-3000

July 28, 1992

Mrs. Kathleen Owen, President
League of Women Voters
303 South Delmar
Decatur, IL 62522

Dear Mrs. Owen:

The Board of Education reviewed your letter of July 17, 1992. The Board wants me to communicate to you two facts: First, they sincerely appreciate the League's support and welcome it. Secondly, they hope that the League will delay its presentation to the Board until after the November general election and when the constitutional amendment results are known. The Board of Education feels that the financial situation for the Decatur School District could be changed if there is a positive vote.

Included with this letter is a copy of an article by Frank and Franklin that was featured in this month's issue of the Illinois School Law Quarterly. I thought that you might be interested in it.

Sincerely,

Dr. Donald H.H. Wachter
Superintendent of Schools

DW/mt

Enclosure

Report: Interview with Superintendent Wachter by League of
Women Voters Committee 8-18-92

Four members of the League of Women Voters (Spycher, Dupree, Protzman and Dakin) met with Dr. Wachter. Their purpose was to ask which assumptions concerning the budget had changed since the April projections, and which of the cuts could be restored on the basis of reports in the paper that the District would receive an additional 1.8 million dollars.

James Hendren was not present because of illness. Dr. Wachter did not know all the details, but he did know the bottom line.

The big disappointment was to learn that 1.8 million was "not a good number". There will be additional money, but the real number is closer to \$600,000. Since the budget was planned with a \$500,000 deficit, this money will be used to balance the budget. None of the already accepted cuts will be restored.

We asked if the referendum in November which would require the State to provide at least 50% of support for public schools passes, what would happen. The answer is - nobody knows. Nobody knows when any money would come, how much there would be, whether there would be an increase in the state income tax, or whether the legislature would permit (force) local communities into raising the local tax levy without a referendum. In any case, we could not see additional monies coming to the community for quite a while.

In informal discussion, Dr. Wachter, speaking for the Board, asked that we postpone any public pressure until after the November election. It was agreed that the Board does respond to public pressure. In fact, that often seems to be the only way real change occurs.

Agneta Dupree

To: Dr. Donald Wachter

From: Cindy Reynolds

Re: IGAP and ACT scores collected by LVW

Date: Sept. 1992

The League of Women Voters in their school study collected test scores from surrounding communities. (After getting into the study more, we decided to limit the study to finances.) These test scores were reported in School Report Cards Oct. 1991. See attached.

Good news: ACT scores.

Bad news: IGAP at 8th grade level

Mixed news: IGAP at 6th grade level

IGAP

	Reading				Math				Language Arts		
	3	6	8	11	3	6	8	11	3	6	8
State	249	253	254	252	255	253	255	250	275	274	270
Bloomington	265	275	262	265	291	264	257	240	289	292	297
Springfield	243	254	243	241	243	243	235	236	259	261	248
Champaign	263	234	241	260	271	255	241	258	275	267	253
Peoria	236	230	247	246	233	227	227	244	265	249	251
Decatur	244	249	240	264	249	242	234	248	262	261	228

ACT Composite - Average

	All students	College bound students	%Low Income	Graduation Rate
State	20.8	23.1	29.1	78.
Bloomington	20.6	22.4	20.9	84.
Springfield	21.2	23.3	34.0	81.5
Champaign	22.6	23.9	27.3	89.5
Peoria	21.0	23.4	44.9	70.3
Decatur	21.6	24.0	37.0	76.8

League of Women Voters Decatur, IL

289 South Westlawn
Decatur, IL 62522
October 12, 1992

Vote Yes for the Education Amendment

Illinois voters will decide on November 3 whether or not to support a proposed amendment to the education article of the state constitution. We feel that a "yes" vote is needed to send a strong message to the legislature to renew its commitment to education in Illinois in a real and substantial way.

Granted, the legislature has the power to make that commitment without the amendment, but we have watched the state cut back on its share of the funding over the past fifteen years from a high of 48% in 1975-76 to only 33% today. This has resulted in significant disparities in per pupil expenditures among school districts in our state.

The proposed amendment will add language making it the paramount duty of the state to provide a system of high quality public education and to guarantee equality of educational opportunity. Many property poor districts currently lack the financial resources to provide the facilities, supplies, and mix of courses their students need to compete and prosper. The state must raise the level of financial support to these districts so that all children, regardless of their place of residence, have a chance to become as knowledgeable and productive citizens as possible. Remember, it is someone else's child that is your doctor, your car mechanic, your merchant, your banker, your plumber.

The proposed amendment, in and of itself, does not provide the new revenues that are needed. The real campaign to extend educational excellence to all parts of the state must take place through the legislative process.

This will require the need for increased funds. The League of Women Voters believes that an income tax increase is necessary to generate those revenues and, far from apologizing for its position, proclaims a tax increase long overdue. A state 12th in per capita income among the 50 states and 44th in state funding for education should be ashamed of itself. Ultimately, these resources should come from a graduated income tax -- a fairer, more productive income tax will give us the revenues we need to do what is best for all children in Illinois and will decrease our dependency on property taxes.

The defeat of the amendment would send the message to the legislature that we condone the status quo. If this is indeed a crossroads for education, let us choose our path with the courage of our convictions. This is our opportunity as voters to tell our state officials where our priorities are. Vote yes on the education amendment.

Sincerely,



Kathy Sorenson
League of Women Voters of Decatur

League of Women Voters
Decatur, IL

289 South Westlawn
Decatur, IL 62522
October 12, 1992

Dear Dr. Wachter,

We are most pleased that you will speaking at our Decatur League of Women Voters meeting on November 9, 1992, 7 p.m. at First United Methodist Church, 201 W. North (use north door).

As you know we have been studying the financial resources of Decatur and Illinois schools. Since 1977 we have held the position that:

"When it is determined that the projected revenues will not be sufficient to maintain and/or improve program, the Board of Education of Decatur Public Schools should ask the voters to increase one or more of the tax rates making up the "operating tax rate" for state funding.

Referenda should be submitted before a crisis situation exists, that is before cuts have to be made or deficit exists in fund balances.

An increase in the tax rate would be justified to maintain and/or improve programs if: Decatur's operating tax rate was less than districts of similar size, or Decatur's operating tax rate was less than needed to get maximum state funds."

When you speak, we will know the outcome of the November 3 vote on the education amendment. We would like you to help us understand what financial options we have as a way to improve our schools. We would like to understand the advantages and disadvantages of the different options. We would also like to understand how much and in what areas money is needed.

With the budget cuts, we are already past being able to maintain programs. Thus, we are most concerned about the financial status of District 61.

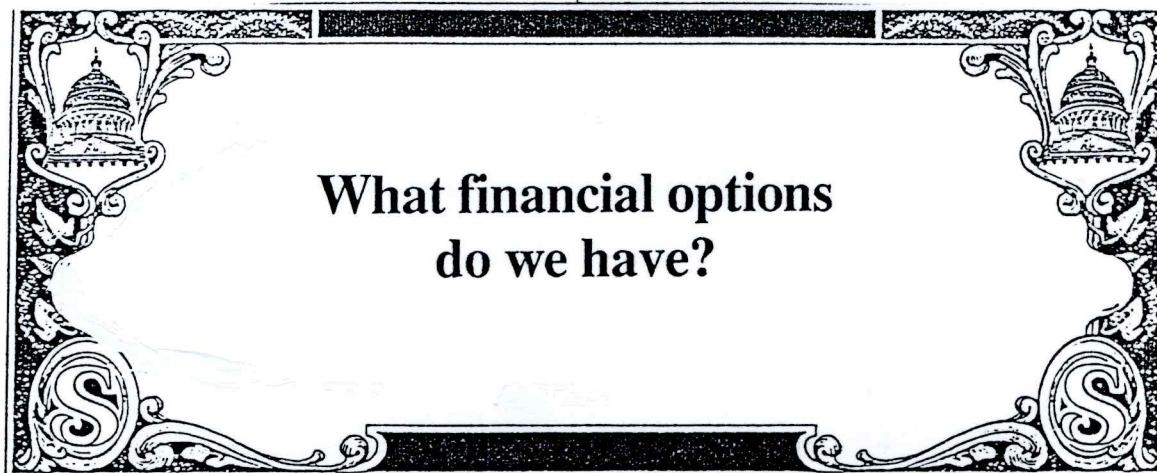
After introducing you, would you please plan to speak for 20-30 minutes. Then we will open the floor to questions. We will limit the questions to questions concerning finances.

Sincerely,

Kathy Sorensen
Program chairman

The Decatur League of Women Voters invite you to attend our November 9th meeting at 7 p.m., First Methodist Church, 201 W. North St. (use north door)

Dr. Donald Wachter will be speaking to us to help us understand the advantages and disadvantages of financial options we have to provide quality education for our students and community.



To: League of Women Voters of Illinois
From: League of Women Voters of Decatur
Date: February 28, 1993

Re: Nomination for League Community Service Award

When the Decatur Board of Education announced \$2.5 million of cuts from the education fund budget last spring (1992) and did not take any initiative to address the need for more local funds, the Decatur League of Women Voters School Funding Committee decided to be the catalyst to get the community talking about the need for a local tax referendum.

The last successful referendum was in 1956 and a referendum to increase the education fund has not been held for close to 20 years. The last big effort was in 1968.

In March 1992, 9 energetic and committed League members of our 40+ membership began our study. We studied both the State Funding problems and our local funding problems. The three goals that we set for local funding were: 1) To study Decatur School District's local tax effort, 2) Take a position on the need for change of local funding efforts, 3) To develop public support for our local position.

After educating the rest of our members, we presented our case to the public.

In May 1992, we issued an invitation to community members and groups to form a coalition of citizens to study and educate the public on the local funding needs of the schools. (See article 5/28/92)

The community responded and the Adhoc School Concerns Committee was born. The Committee met in June 1992 and then from August to the present have been meeting monthly. (See articles 6/11/92, 9/23/92, 10/22/92, 1/20/93) On January 26, 1993, the Adhoc chairperson presented a formal statement to the Board of Education. (See article 1/27/93).

The Board of Education has responded that they want to develop a "strategic plan" for education so that voters will know why we need more money. They have set the goal of completing the "community strategic plan" by August 1993 so that they will be able to place a tax referendum on the November 1993 ballot if that is one of the conclusions of the plan.

The wheels are moving --- slowly, but surely -- toward our goal of increasing the local taxing effort. The uncertainty of the Illinois tax structure has made our local officials want to move slowly.

We can be proud that the Decatur League of Women Voters took the initiative to get the Board of Education and the community to talk about the "r" word, something that they have avoided for too many years.

LEAGUE OF WOMEN VOTERS

Decatur, Illinois

303 S. Delmar
Decatur, IL 62522
June 21, 1993

Dear Decatur School Board Members,

We are excited about the upcoming "strategic planning" process for District 61 and feel that many good things will result from this process.

It appears that good things are going to happen with the Decatur Advantage III strategic planning process. But there were two parts of the Decatur Advantage community involvement process that could be improved. We share these concerns since the same consulting firm is facilitating both the Decatur Advantage and the District 61 strategic planning processes.

The first concern involves the invitation for the public. The media's stories indicated that everyone was welcome to attend and to become involved. To make sure that representatives from a wide cross-section of the community were included, invitations were sent. This was fine, as far as it went, but it also sent the message that if you didn't receive an invitation, your group wasn't considered important enough to be involved. Realistically, we realize that it would have been impossible to send an invitation to every group in the community. But, a possible solution to the problem, would be to print a formal invitation in the local newspapers that anyone could clip, fill-out and return. We seriously doubt that you would be inundated with responses, and it would address the problem of who was and wasn't included and avoid a public perception problem.

The second concern also involves a public perception problem that we think should be avoided in the school process. At the April Decatur Advantage III meeting, people were asked to fill in a card if they would like to continue in the process and were told that there would be a meeting in June. Last week there was a meeting, but many people who filled out cards did not receive invitations. There could have been a logical reason why some people were invited back and why some were not, but that was not communicated to the people who did not receive invitations to the June meeting.

We would hope that the School Strategic Planning process can avoid these problems.

Thank you again for taking important steps to improve our school district.

Sincerely,

Kathleen Owen
President

LEAGUE OF WOMEN VOTERS

Decatur, Illinois

303 Delmar
Decatur, IL 62522
July 13, 1993

Charles Kent
Decatur School District 61
101 W. Cerro Gordo
Decatur, IL 62523

Dear Mr. Kent,

With the school board elections coming up in November, we realize how important it is to have as many parents involved in the voting process as possible.

The League of Women Voters has a strong commitment to helping the community register voters. We have over 20 of our members who have been "deputized" by Steve Bean, County Clerk, to register voters.

We have talked with the leaders of the local N.A.A.C.P. and P.T.A. to see if they would like to join forces in offering to register parents on August 25 while they are at school registering their children for elementary school. Although the leaders of N.A.A.C.P. and P.T.A. think the joint project would be of great service, they have to discuss the idea with their respective boards. So we will not know until after August 2 if there is a firm commitment of those two groups. The N.A.A.C.P. has their executive board meeting on July 19 and the P.T.A. has theirs on August 2.

In anticipation that both groups will want to be involved in this project, we are asking you if we can indeed offer this service on August 25 during registration hours. Are those hours 10 a.m. until noon? We have made tentative arrangements with Steve Bean to hold a training/deputizing session on August 16 at 7 p.m.

Please let me know by July 19, if you would like us to proceed to organize this effort. My phone number is 428-9105.

Sincerely,

Kathleen Owen
President.

DECATUR SCHOOL DISTRICT #61 STATISTICS

FACILITIES:

- 17 (K-6) ELEMENTARY SCHOOLS
- 1 (K-6) MAGNET SCHOOL
- 1 (K-8) MAGNET SCHOOL
- 3 (7-8) MIDDLE SCHOOLS
- 3 (9-12) HIGH SCHOOLS
- 1 SUNNYSIDE SPECIAL ED. BUILDING
- 1 AREA VOCATIONAL CENTER
- 1 WOODROW WILSON RESOURCE CENTER
- 1 KEIL ADMINISTRATION BUILDING

STAFF:

(As of 10/30/91)

FTE

- 6.3 Pre-Kindergarten Teachers
- 260.5 Elementary Classroom Teachers
- 19.4 Elementary Librarians
- 23.5 Elementary Music & P.E.
- 49.0 Elementary Reading Teachers/Specialists
- 106.4 Elementary Sp. Ed. & Social Workers
- 99.0 Middle School Classroom Teachers
- 150.2 High School Classroom Teachers
- 9.6 Secondary Librarians/AVA
- 17.4 Secondary Counselors & Services
- 44.0 Secondary Sp. Ed. Teachers
- 6.0 Teaching Consultants and Coordinators
- 15.0 Nurses
- 20.0 Area Vocational Teachers
- 1.4 Language Transitional Teachers
- 3.0 Teacher Mentor/Parent Coord./Intern
- 6.5 WECEP/Career/Remedial Teachers
- 54.4 Sp. Ed. Teachers Out-of-District

891.44 Total Teaching Staff

- 93.9% Caucasian
- 6.1% Minority

STUDENTS:

(As of 01/04/92)

- 38 Three-year old Pre-School
- 208 Four-year old Pre-School
- 6,701 K-6 Regular Elementary
- 1,826 7-8 Regular Middle School
- 3,281 9-12 Regular High School
- 1,118 Special Education
- 13,172 Grand Total Enrollment

- 67.8% Caucasian
- 32.0% African-American
- .7% Asian
- .5% Hispanic

- 50.0% Elementary Low-Income
- 39.0% Middle School Low-Income
- 20.0% High School Low-Income
- 40.0% District Low-Income

(Special Education Students:)

- 508 Elementary
- 219 Middle School
- 391 High School
- 1118 Total

- 65.5% Caucasian
- 33.7% African-American
- .4% Asian
- .4% Hispanic

FINANCIAL INFORMATION:

(1989-90 School Year)

- \$29,290 Average Teacher Salary
(Compared to \$34,709 Statewide)
- \$49,776 Average Administrator Salary
(Compared to \$55,353 Statewide)
- \$3,489 Operating Expenditure per Pupil
(Compared to \$4,808 Statewide)
- \$2,987 Per Capita Tuition
(Compared to \$4,103 Statewide)

Administrators salaries above
310.7
90-91 - 891.36 - Linda Sept 91

EDUCATION FUND BUDGET REDUCTION
AS MODIFIED:

4TH GRADE SWIMMING PROGRAM	✓ \$8,502	\$8,502
READING IMPROVEMENT	\$318,651	\$327,153
CAREER EDUCATION	\$7,000	\$334,153
TEXTBOOK SUBSIDY	✓ \$300,000	\$634,153
QUALITY ASSISTANCE PROGRAM	\$7,000	\$641,153
BABY TALK	\$8,733	\$649,886
SPECIAL ENTRY	\$7,725	\$657,611
ART CONSULTANTS	\$24,780	\$682,391
SUMMER TASK FORCE WORK	✓ \$25,935	\$708,326
READING RECOVERY TEACHER LEADER	✓ \$16,842	\$725,168
FUTURES	\$14,000	\$739,168
CURRICULUM COUNCIL/TEACHER PLANNING	✓ \$10,193	\$749,361
MACON COUNTY FILM LIBRARY	\$6,111	\$755,472
MATH/READING MANAGEMENT SYSTEMS	✓ \$15,000	\$770,472
PASS	\$9,000	\$779,472
TEAMSTERS	✓ \$27,120	\$806,592
MS STUDENT INCENTIVES	\$2,946	\$809,538
DEPARTMENT DAYS	\$7,350	\$816,888
OUT-OF-DISTRICT/CONFERENCE	\$54,186	\$871,074
ELIGIBILITY COORDINATOR	\$50,526	\$921,600
SUPERFUND	\$190,000	\$1,111,600
EXTENDED TIME	\$28,023	\$1,139,623
CUSTODIANS (COMMUNITY EDUCATION)	\$500,000	\$1,639,623
MS CLERK TYPIST	\$19,845	\$1,659,468
BUILDING BUDGETS	\$75,315	\$1,734,783
MS INSERVICE	\$9,000	\$1,743,783
EXTENDED DAY	✓ \$154,947	\$1,898,730
ELEMENTARY COMPUTER AIDES	\$70,000	\$1,968,730
KINDERGARTEN SWIMMING	\$9,856	\$1,978,586
PART-TIME SECRETARIES	\$51,155	\$2,029,741
MAINSTREAMING, ELEMENTARY	\$33,684	\$2,063,425
WECEP	\$11,789	\$2,075,214
MS ADVISOR/ADVISEE	✓ \$161,683	\$2,236,897
MENTOR	\$17,682	\$2,254,579
K-1 ALLOCATION	\$33,684	\$2,288,263
PE SPECIALISTS--ELEMENTARY	\$62,315	\$2,350,578
MUSIC-ELMENTARY	\$62,315	\$2,412,893

ADDED ITEMS:

ONE SOCIAL WORKER	\$33,684	\$2,446,577
PAGER SERVICE	\$1,248	\$2,447,825
YOUNG AUTHORS	\$3,515	\$2,451,340
DRIVER TRAINER CARS	\$17,000	\$2,468,340
PUBLIC RELATIONS/ED. FAIR	\$500	\$2,468,840
ONE CUSTODIAL FOREMAN	\$24,000	\$2,492,840
CHARGE FOR NURSING SERVICES TO PRIV. SCHOOLS	\$7,160	\$2,500,000

TOTAL REDUCTION IN BUDGET:

\$2,500,000

3 8500
300,000
26,000
16,800
10,200
15,000
27,000
161,700

565,200
155,000

730,200

DECATUR SCHOOL DISTRICT NO. 61

Statement of Per Capita Cost and Reimbursable Cost for Tuition
(Unaudited)

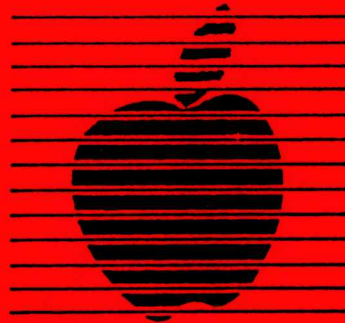
Year Ended June 30, 1991

Average daily attendance		<u>11,112</u>
Computation of per capita cost:		
Operating disbursements:		
1.84 - Educational Fund	\$40,321,600	
2.54K .50 - Operations and Maintenance Fund	3,450,922	
Bond and Interest Fund	1,195,189	
.20 - Transportation Fund	2,012,666	
Municipal Retirement Fund	<u>1,455,257</u>	
Total	48,435,634	
Less expenses not applicable	<u>6,652,623</u>	
Net operating disbursements	41,783,011	
Operating expense per student		<u>\$ 3,760</u>
Computation of reimbursable cost of tuition:		
Revenue from governmental divisions and others for special programs	<u>7,234,079</u>	
	34,548,932	
Depreciation allowable	<u>1,122,125</u>	
Net cost for tuition purposes	<u>\$33,426,807</u>	
Reimbursable cost for tuition per student		<u>\$ 3,008</u>

The above data were taken from the report filed by the District with the Illinois State Board of Education.

FINANCIAL PROJECTION

Decatur School District # 61



The
Education
Advantage

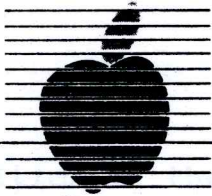
FISCAL YEARS 1992-1995

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DECATUR PUBLIC SCHOOLS: DISTRICT NO. 61

The Education Advantage

101 West Cerro Gordo Street • Decatur, Illinois 62523 • (217) 424-3010

Walter H. Warfield, Ph.D.
Superintendent of Schools

TO: Board of Education

DATE: March 10, 1992

REGARDING: 1992-93 School Year Budget Information
and Financial Projections

The Decatur School District No. 61 has a reputation throughout Illinois as a top quality school system. This reputation was most recently validated in a report from the MacArthur Spencer Foundation at Illinois State University wherein District No. 61 was recognized as one of the top 75 school districts in Illinois as being both educationally effective and financially efficient, the only large school district in Illinois so acknowledged. The efficiency factor of the Decatur Public Schools is further supported by the data in this document that compares our schools to those other large unit school districts in Illinois. When comparative rankings are made of the schools on items such as expenditures per pupil, educational fund tax rates, and total education tax rates Decatur is consistently at or near the bottom of the list.

To date, a primary strategy to improve upon this high level of performance has been to prepare a five year financial planning document. The purpose of this document has been to compensate for the annual fluctuations in financial support of public education in Illinois, and provide a degree of program stability that would not otherwise exist. Though this exercise has served the Decatur Public Schools well in the past, the economic crisis of the State and the manner in which it has been handled have all but neutralized any insight such a planning document provides.

While one might be tempted to cease such planning the reality of the situation is that during such times planning becomes all the more important. However, it has caused us to change the traditional 5 year format to a 3 year format, with emphasis on the first year.

At a time when the Decatur Public Schools experience continued pressure to expand its programs into areas of increasing educational and support needs of the students beyond the primary mission of K-12 education, we find ourselves in a position of needing to reduce services in order to function within the parameters of our financial resources. In last year's budget message I stated, "Clearly, the time is upon us when we can not expand programs based upon the single dimension of need, but must take into consideration the dimension of fiscal reality." The continued deterioration of the financial

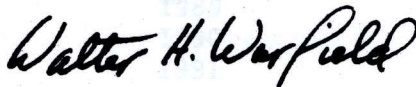
condition of the District now requires me to restate this thought with the clarifier that the time is now upon us when we can not maintain programs based upon the single dimension of need, but must take into consideration the dimension of our fiscal crisis. The recommendations contained herein are based upon the premise that we will stay as far away from the classroom for as long as possible in identifying services that might be reduced or eliminated in order to operate within our financial means.

Specifically, this planning document provides 3 alternatives. Alternative 3 provides for all of the 1991-92 school year programs to continue into the 1992-93 school year. Alternative 2 provides for a reduction of 1991-92 school year programs until they fit into the parameters of the 1992-93 financial projections. Alternative 1 provides for a limited and selected list of program reductions and fundamental revenue realignments. Regretfully, but out of necessity, Alternative 1 is strongly recommended.

Difficult decisions will need to be made by the Board of Education in balancing educational needs of the students with the financial resources of the District . We solicit input during these deliberations in order to make the best possible decisions and thus weather these troubled times with as little negative impact on our program as possible.

The variables used in preparing this planning document are based on the best information currently available. It was compiled through the combined efforts of many of our administrative and support staff. These individuals are to be commended on the quality of their work. Without such quality efforts, effective planning and quality control simply would not be possible.

Respectfully Submitted,



Walter H. Warfield, Ph.D.
Superintendent of Schools

ENROLLMENT PROJECTIONS

Kindergarten predictions are based on a ratio of the number of babies born in the county five years earlier. This figure is used in calculating a best guess for the kindergarten enrollment 5 years later. Since the rest of the projection table is tied to the kindergarten prediction, a change at that level can produce a major change in the predictions of enrollments from 5 to 10 years in the future. The following illustrates this process:

<u>Births in Macon County</u>		<u>Kindergarten Enrollment</u>		
<u>Year</u>	<u>Number</u>	<u>Year</u>	<u>Number</u>	<u>Ratio</u>
1968	2489	1973	1385	.5564
1969	2535	1974	1450	.5719
1970	2728	1975	1529	.5604
1971	2713	1976	1515	.5584
1972	2546	1977	1325	.5204
1973	2520	1978	1248	.4952
1974	2511	1979	1245	.4958
1975	2603	1980	1248	.4794
1976	2618	1981	1315	.5023
1977	2752	1982	1291	.4691
1978	2421	1983	1165	.4812
1979	2665	1984	1174	.4405
1980	2657	1985	1210	.4554
1981	2498	1986*	1073	.4686
1982	2326	1987*	986	.4626
1983	2308	1988*	994	.4698
1984	2319	1989	1025	.4420
1985	2121	1990	969	.4556
1986	1949	1991	962	.4936
1987	2197	1992	(1020)	projected
1988	2167	1993	(1006)	"
1989	2169	1994	(1007)	"
1990	2107	1995	(978)	"
1991	2137	1996	(992)	"

>.4641

* Years in which dates for Kindergarten enrollment changed. The ratios for these three years were computed using the actual enrollment figures multiplied by 12/11 to show this adjustment.

SEPTEMBER ENROLLMENTS

GRADE LEVEL	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	RATIO	*-----Projected-----*									
													1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Kindergarten	1315	1291	1165	1174	1210	1073	986	994	1025	969	962	.4641	1020	1006	1007	978	992	992	992	992	992	992
1st Grade	1201	1241	1242	1145	1173	1206	1033	983	929	999	970	.9875	950	1007	993	994	966	980	980	980	980	980
2nd Grade	1145	1079	1133	1149	1063	1030	1101	987	951	913	1006	.9953	965	946	1003	989	990	961	975	975	975	975
3rd Grade	1071	1093	1068	1082	1103	1017	1002	1090	943	917	923	.9871	993	953	933	990	976	977	949	962	962	962
4th Grade	1081	1059	1081	1045	1043	1044	960	980	1041	951	907	.9989	922	992	952	932	989	975	976	948	961	961
5th Grade	1137	1021	1029	1029	1015	1021	986	926	951	1011	962	.9905	898	913	983	943	923	979	966	967	939	952
6th Grade	1166	1027	1019	1011	994	974	968	986	909	961	1010	1.0046	966	902	917	987	947	928	984	970	971	943
7th Grade	1099	1175	1162	1030	1004	968	987	957	948	909	973	1.0064	1016	973	908	923	993	953	934	990	976	977
8th Grade	1071	1024	1110	1090	989	937	875	930	891	895	834	.9311	906	946	906	846	860	925	888	869	922	909
9th Grade	1217	1189	1157	1246	1275	1220	1096	1079	1111	1120	1124	1.2564	1048	1138	1189	1138	1063	1080	1162	1115	1092	1158
10th Grade	1179	1091	1033	1038	1142	1050	970	922	832	840	887	.7741	870	811	881	920	881	822	836	900	863	845
11th Grade	1125	1032	985	908	913	853	931	829	794	750	747	.8953	794	779	726	789	824	789	736	749	805	773
12th Grade	1013	963	899	818	779	756	765	815	676	687	672	.8802	657	699	686	639	694	725	694	648	659	709
SE & Sp. Prog.	915	934	956	975	933	977	941	1015	1095	1127	1122		1122	1122	1122	1122	1122	1122	1122	1122	1122	1122
Total	15735	15219	15039	14740	14636	14126	13601	13493	13096	13049	13099		13129	13187	13206	13190	13219	13208	13192	13186	13220	13259
K--6	8116	7811	7737	7635	7601	7365	7036	6946	6749	6721	6740		6715	6719	6788	6813	6782	6791	6820	6793	6780	6765
Sp Ed K-6	414	446	457	442	431	448	410	432	443	503	464		464	464	464	464	464	464	464	464	464	464
7--8	2170	2199	2272	2120	1993	1905	1862	1887	1839	1804	1807		1922	1919	1813	1768	1853	1878	1821	1859	1898	1886
Sp Ed 7-8	137	122	151	176	177	207	214	232	247	257	238		238	238	238	238	238	238	238	238	238	238
9--12	4534	4275	4074	4010	4109	3879	3762	3645	3413	3397	3430		3369	3427	3482	3486	3461	3416	3428	3411	3419	3485
Sp Ed 9-12 & Sp Program**	364	366	348	357	325	322	317	351	405	367	420**		420	420	420	420	420	420	420	420	420	420

* Assumes continuation of trends of past 3 years.

** 1991 Figure includes:

Special Education in High Schools	331
Alternate Programs	81
Students from private schools who attend the Area Vocational Center half days.	8

Kindergarten ratio is based on an average of the last 5 year relationship between enrollment and live births in Macon County 5 years earlier.

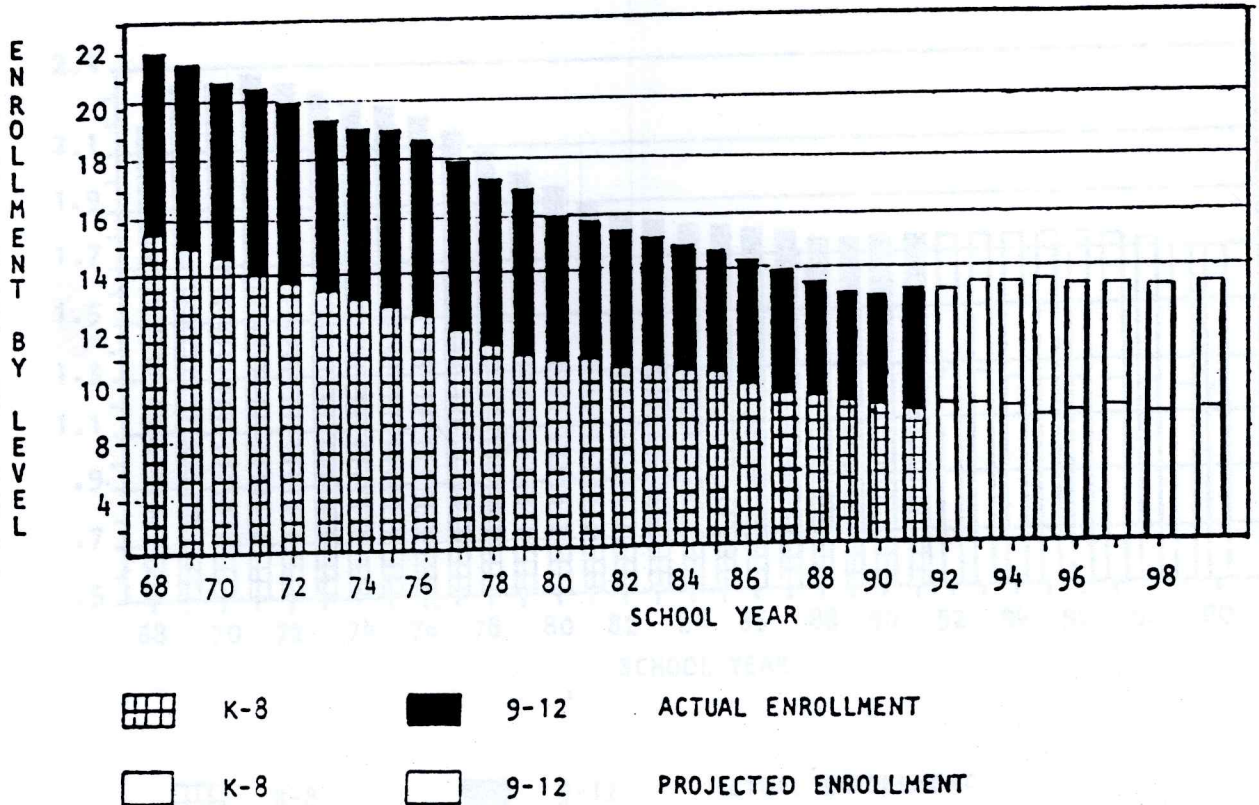
PROJECTIONS OF DECATUR PUBLIC SCHOOL ENROLLMENT

Decatur Public School enrollments (K-12) peaked in 1968 at almost 22,000. Since then, total enrollments declined until the 1991-92 school year when a small increase was registered. Current projections call for minor changes in the next few years.

Actual enrollments and projected enrollments are presented in Figure 1.

Figure 1. DECATUR PUBLIC SCHOOL FALL ENROLLMENT AND PROJECTIONS: 1968-1999

IN THOUSANDS



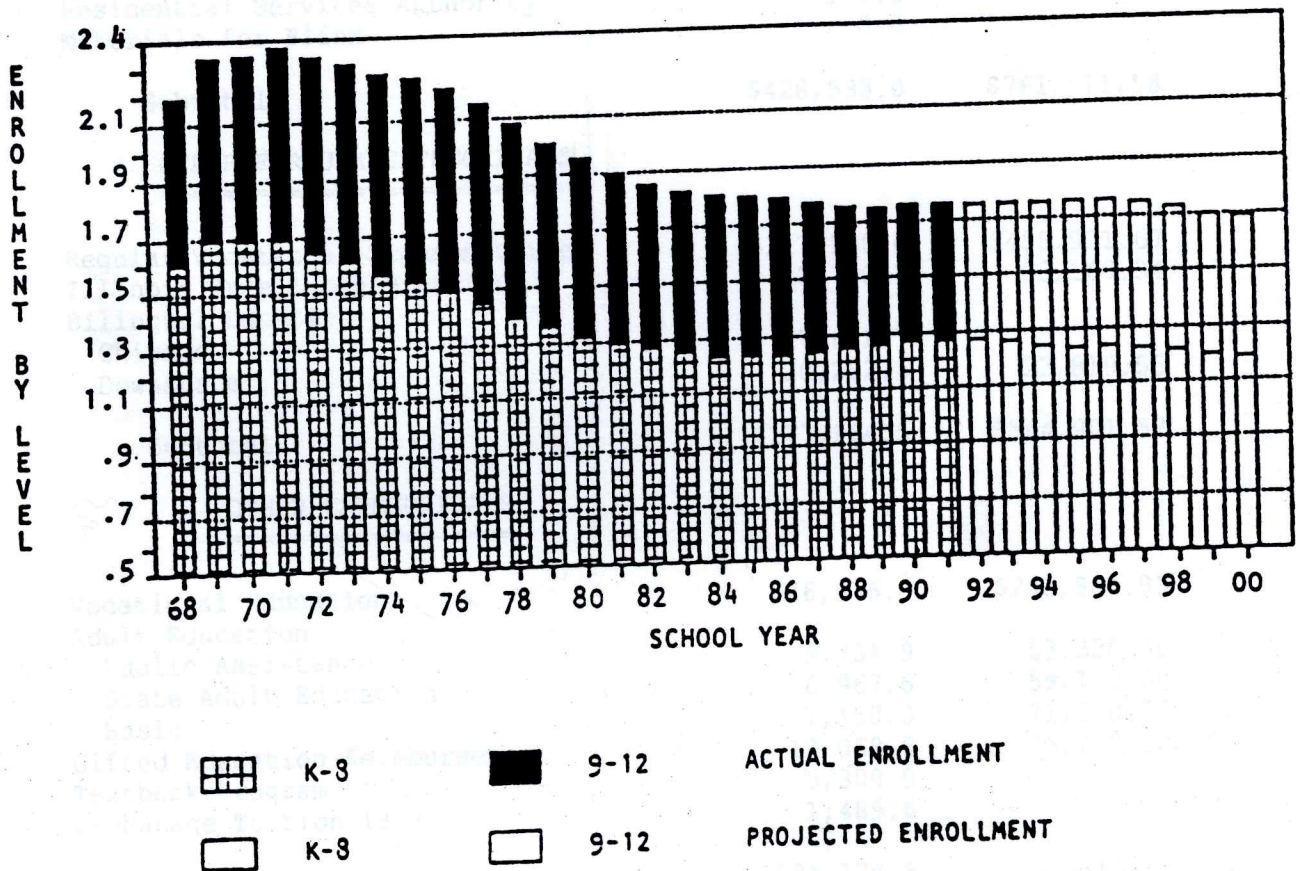
PROJECTIONS OF ILLINOIS PUBLIC SCHOOL ENROLLMENT

Total school enrollments (K-12) declined through 1990-91. After a slight increase occurred in 1991-92, enrollments are expected to stabilize and then slowly decline through the turn of the century. Projections of elementary, high school and total enrollment for the 9 years 1992-93 through 2000-01 are presented in Figure 2.

Total elementary enrollment, K-8, declined each year from 1970-71 to 1985-86. This uninterrupted decline in total elementary enrollment reached its lowest level during the 1985-86 school year. After a slight increase occurred in each year until 1991-92, the K-8 enrollment is expected to gradually decline until the year 2000.

Figure 2. ILLINOIS PUBLIC SCHOOL FALL ENROLLMENT
AND PROJECTIONS: 1968-2000

IN MILLIONS



	FY 1992 APPROPRIATED (Reduced)	FY 1992 DISTRICT 61 ALLOCATIONS
<u>DISTRIBUTIVE AID</u> =====		
General State Aid	\$2,100,717.6	\$24,458,000.25
District Consolidation Costs	6,000.0	
Tax Equivalent Grants	450.8	
Report Card/Criminal Investigation	1,164.0	8,440.40
Subtotal	\$2,108,332.4	\$24,466,440.65
<u>SPECIAL EDUCATION</u> =====		
Extraordinary Services	\$62,330.4	\$86,349.76
Personnel Reimbursement	188,600.0	81,011.92
Private Tuition	22,950.0	46,390.68
Transportation	102,752.1	529,859.22
Orphanage Tuition-14.7	44,170.8	18,000.00
Summer School	3,027.0	
Rock Center/Materials for the Visually Impaired	3,025.7	
Low Incidence	1,500.0	
Residential Services Authority	177.0	
Materials for Blind	0.0	
Subtotal	\$428,533.0	\$761,611.58
<u>OTHER FORMULA CATEGORICALS</u> =====		
Regular/Vocational Transportation	\$117,300.0	\$458,921.67
Illinois Free Lunch/Breakfast	12,790.3	83,160.34
Bilingual Education		
Chicago	27,611.7	
Downstate	20,262.5	22,819.56
Subtotal	\$177,964.5	\$564,901.57
<u>OTHER CATEGORICALS</u> =====		
Vocational Education	\$46,476.8	\$243,504.93
Adult Education		
Public Assistance	9,734.9	53,320.00
State Adult Education	6,967.6	59,190.00
Basic	1,150.0	71,060.00
Gifted Education Reimbursement	10,059.6	75,238.20
Textbook Program	5,300.0	
Orphanage Tuition 18-3	1,489.6	
Subtotal	\$81,178.5	\$502,313.13
<u>SPECIAL PROGRAMS</u> =====		
High Impact Training	\$0.0	

Illinois Governmental Interns	129.9
Traineeships Math/Science	25.0
Gifted Program Fellowships	52.8
Math/Science Scholarships	8.0
Arts Planning K-6	499.7
Planning Grants-2nd Language	500.0
Hispanic Summer School	99.9
Hispanic Night School	99.9
Hispanic After School	99.9
Hispanic Career Counseling	25.0
Hispanic Tutorial	49.9
Agricultural Education	1,040.0
IL Occupational Information	
Coordinating Committee	25.0
Scientific Literacy	9,700.0
Substance Abuse Prevention	4,486.2
Parental Training Programs	1,000.0
Minority Transition Program	200.0
Task Force on School Finance	40.0
Chicago Math/Science Academy	0.0
Legal Fees-School Finance Lawsuit	0.0

Subtotal	\$18,081.2
----------	------------

REFORM PROGRAMS
=====

Class of 99/Prevention Programs	\$2,000.0	
Staff Development	3,120.0	\$24,489.68
Teacher Shortage Scholarships	553.4	
EEO Scholarships	276.2	
Preschool Education	71,571.2	387,475.00
Preschool Administration	252.0	
K-6 Reading Programs	40,155.3	318,813.31
Accountability Initiatives		
Objectives Assessment	1,791.2	12,810.08
Illinois Goal Assessment Program	2,582.0	
School Improvement Support	2,160.0	
Consumer Ed. Proficiency Tests	150.0	
Education Service Centers	8,280.9	
Truant/Dropout/Optional Ed.	17,460.0	
Gifted/Remedial Summer School	2,727.0	
Administrators Academy	806.8	
Vocational Education Staff Dev.	1,499.2	
Basic Skills Test	150.0	
Transportation Reimb. Parents	13,500.0	
Evaluations	150.0	

Subtotal	\$169,185.2	\$743,588.07
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REGIONAL SUPERINTENDENTS
=====

Salaries	\$6,370.0
Supervisory Expense Fund	102.0
Audits	378.0

Subtotal	\$6,850.0
----------	-----------

TOTAL GENERAL FUNDS

PROGRAMS \$2,990,124.8

OPERATIONS

\$19,555.6

Accountability Study 232.8

Subtotal \$19,788.4

TEACHER RETIREMENT

Chicago \$59,980.3

Downstate 225,850.0

Subtotal \$285,830.3

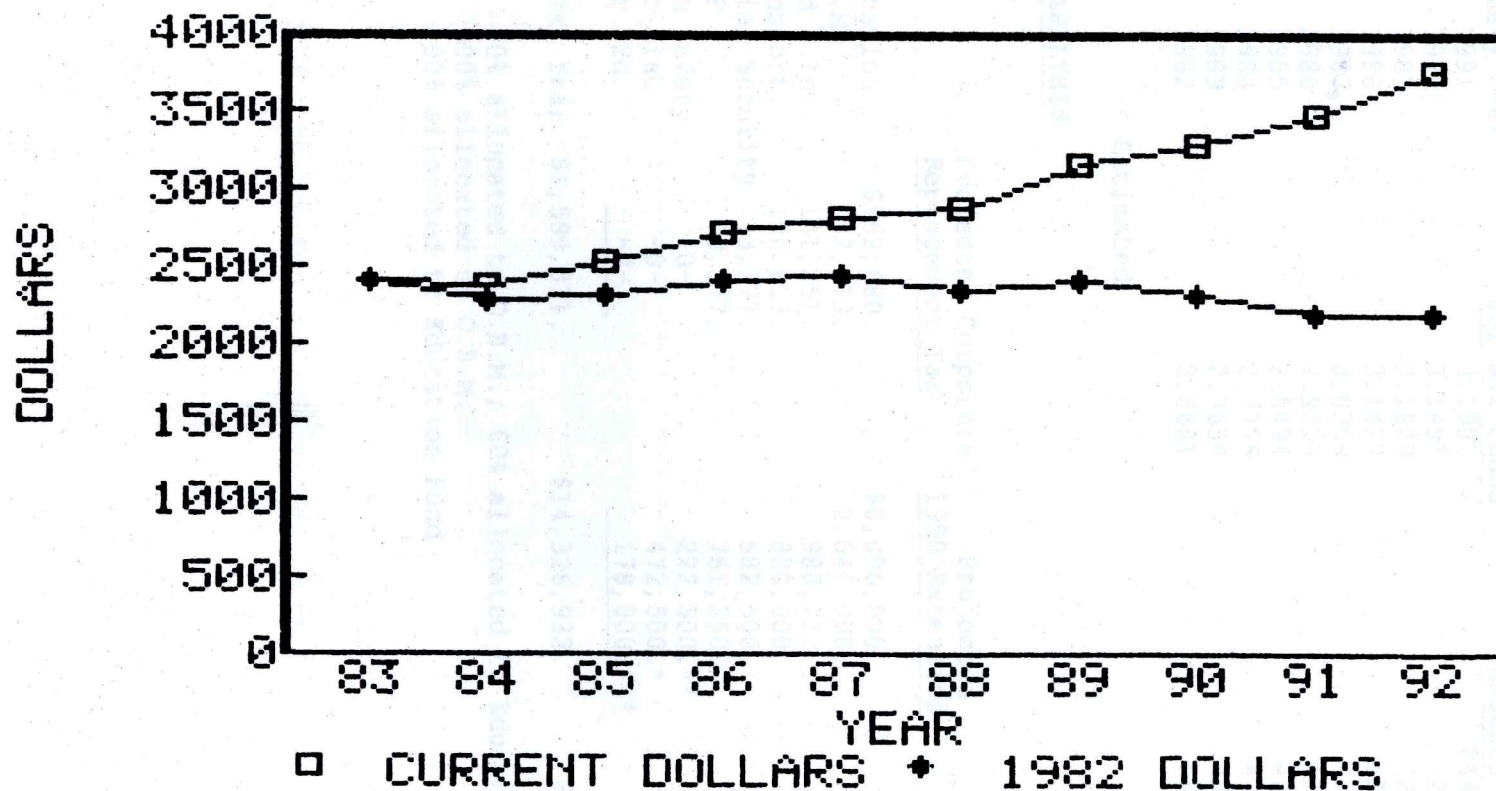
TOTAL \$3,295,743.5 \$27,038,855.00

OPERATING EXPENSE PER PUPIL



YEAR 1992

OPERATING EXPENSE PER PUPIL



	CURRENT DOLLARS	1982 DOLLARS
83	2416	2416
84	2402	2311
85	2539	2341
86	2741	2415
87	2840	2465
88	2899	2371
89	3178	2434
90	3304	2343
91	3489	2195
92	3760	2207

Schedule of Assessed Valuations

Tax Levy Year	Tax Rate		Assesed Valuation
	For All Funds		
1991	3.1900		\$440,000,000*
1990	3.1491		429,049,334
1989	3.1820		420,570,655
1988	3.1427		426,640,604
1987	3.0309		417,760,342
1986	2.9319		413,809,102
1985	2.8494		427,113,064
1984	2.7775		471,482,934
1983	2.7654		498,281,215
1982	2.6681		543,092,349

* Estimated

TAX ANALYSIS

	Projected Corporate Replacement Tax	Projected 1990 Extension	Projected Receivable 1991
Education	\$962,680.	\$8,096,000.	\$8,960,163.
O.B.M.	242,313.	2,046,000.	2,108,463.
Bond & Int.	141,251.	988,182.	815,149.
Transport.	106,813.	880,000.	964,813.
Social Security	73,377.	682,500.	723,377.
IMRF	73,377.	761,250.	798,377.
Life Safety	-0-	222,500.**	214,500.
Tort Liab.	-0-	472,500.*	450,000.
Spec. Ed.	-0-	178,000.***	171,600.
Next Year	\$1,599,811.	\$14,326,932.	\$15,926,743.

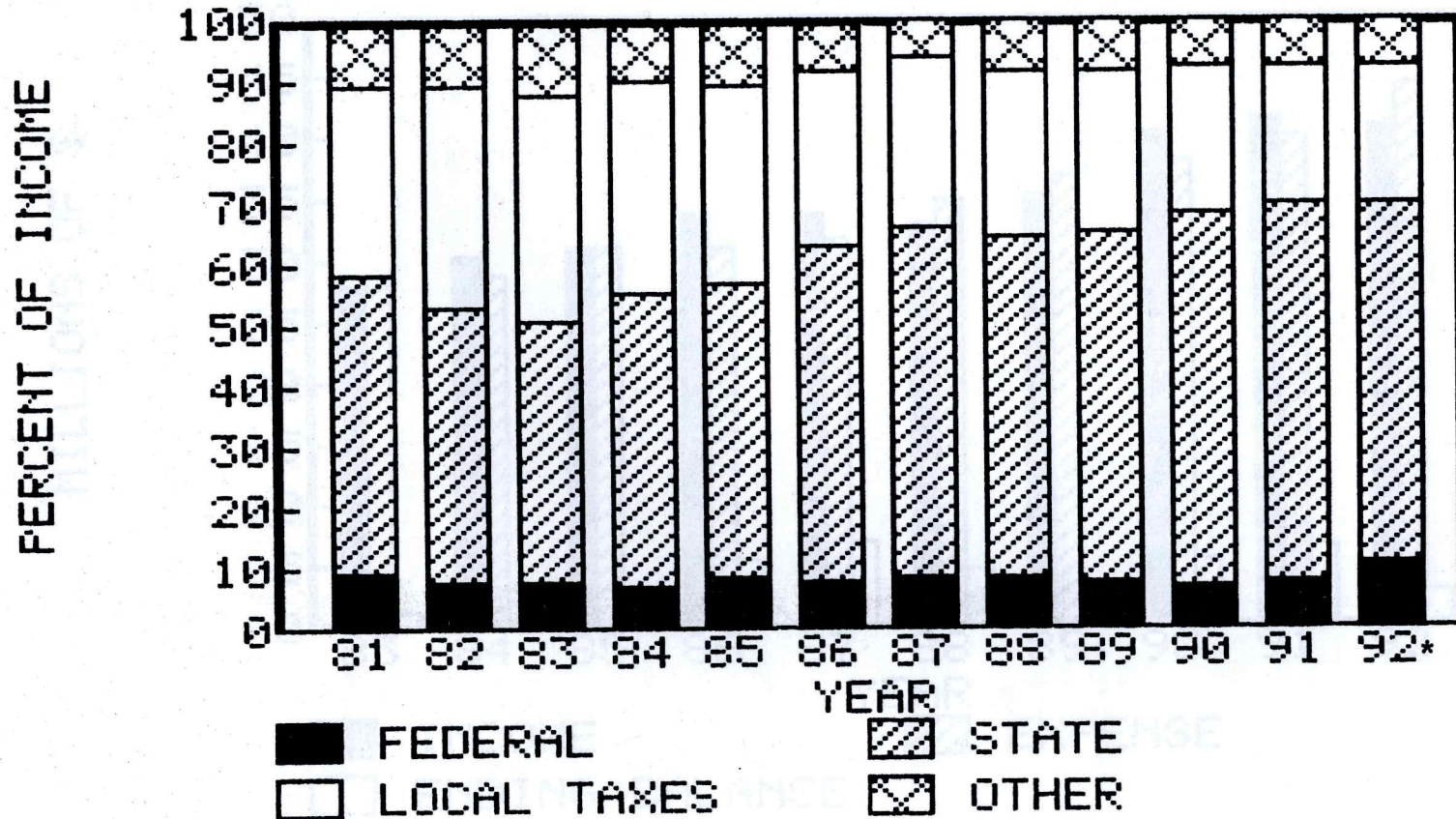
* 40% allocated to O.B.M.; 60% allocated to Education Fund

** 100% allocated to O.B.M.

*** 100% allocated to Education Fund

SOURCE OF FUNDS

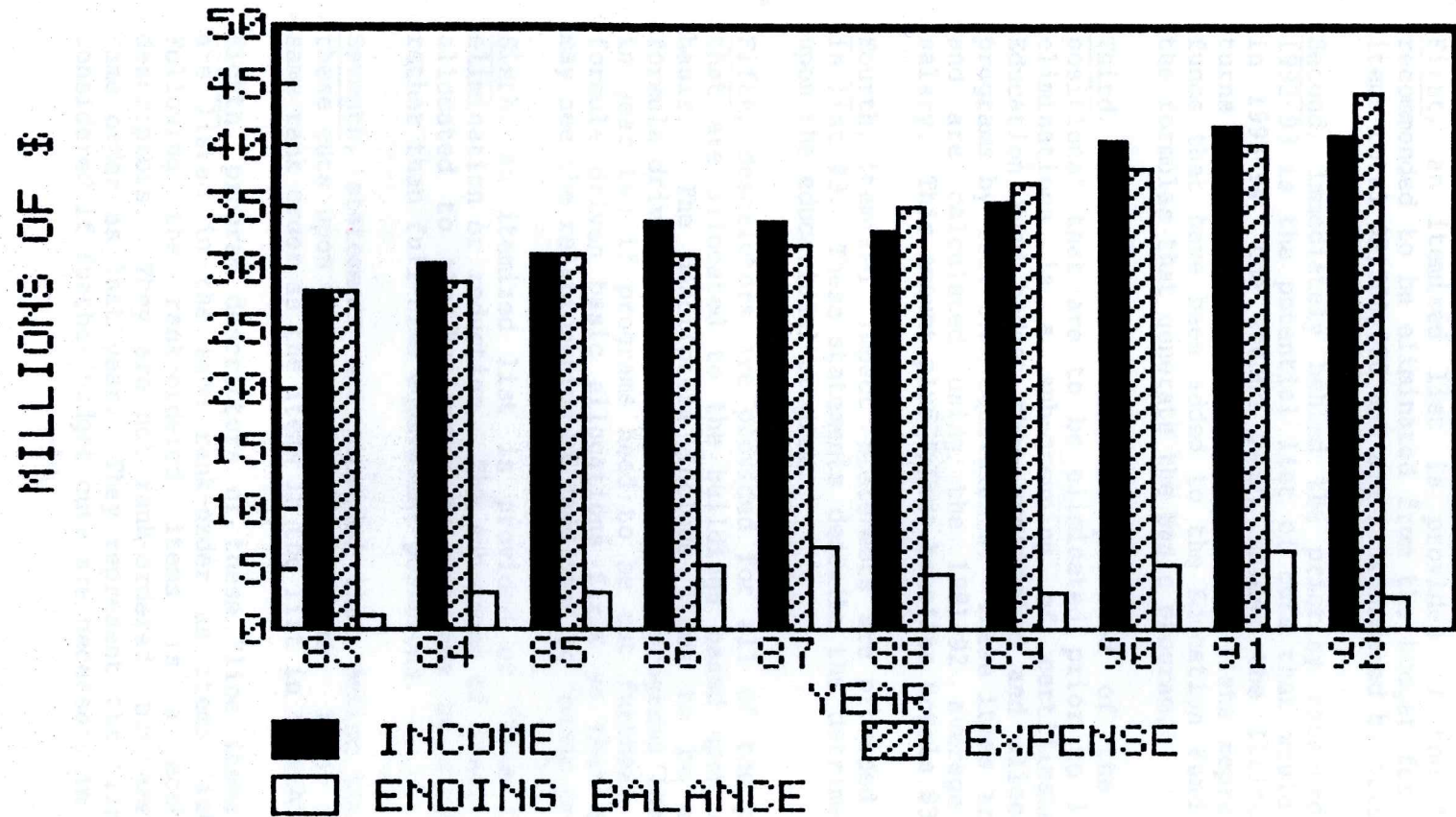
EDUCATION FUND ONLY



	FEDERAL	STATE	LOCAL TAXES	OTHER
81	9.7	49.4	30.5	10.4
82	7.8	45.9	35.6	10.7
83	8.2	43.1	37.1	11.6
84	7.6	48.1	34.8	9.5
85	8.6	48.8	32.4	10.2
86	8.1	55.0	28.6	8.3
87	8.5	57.7	28.4	7.4
88	9.0	56.0	27.0	8.0
89	8.0	58.0	26.0	8.0
90	7.0	62.0	24.0	7.0
91	8.0	62.0	23.0	7.0
92	11.0	59.0	23.0	7.0

* Budget

EDUCATION FUND POSITION



	INCOME	EXPENSE	ENDING BALANCE
--	--------	---------	----------------

83	28.2	28.3	1.4
84	30.7	29.1	3.3
85	31.4	31.5	3.1
86	33.9	31.5	5.4
87	34.0	32.3	7.0
88	33.2	35.2	5.0
89	35.6	37.3	3.4
90	40.5	38.2	5.6
91	41.6	40.3	6.8
92	40.8	44.6	2.9

Projected

BUDGET OF EDUCATIONAL PROGRAMS

The next 36 pages of the budget document have been organized as follows:

First, an itemized list is provided of the "line items" that are recommended to be eliminated from the budget for fiscal year 93. These items total \$2,500,000 and are rank-ordered by priority.

Second, immediately behind the priority rank-ordered program cuts for 1992-93 is the potential list of cuts that would need to be considered in 1993-94, the second year, unless the Illinois economic situation turns around. The items on these two lists represent the positions and funds that have been added to the Education Fund budget over and above the formulas that generate the basic program.

Third, an itemized list is provided of the "full-time equivalent positions" that are to be eliminated prior to 1992-93. This list of eliminations is a sub-grouping of certificated positions in the Education Fund budget that are listed and allocated to buildings and programs by full-time equivalents. These items are listed in rank-order and are calculated using the 1991-92 average certificated teacher salary. This amount plus fringe benefits totals \$33,684.

Fourth, itemized "impact" statements are provided for the items that are in list #3. These statements describe the detrimental impact of the cut upon the educational program.

Fifth, descriptors are provided for all of the programs in the budget that are allocated to the buildings based upon a full-time equivalent basis. The descriptors include items to be eliminated as well as formula-driven basic allocations and programs that would be considered in year two if programs need to be cut further. They are listed with formula driven basic allocations first so that the Board of Education may see the relationships of "add ons" to "basic program".

Sixth, an itemized list is provided of "line items" recommended for elimination or reduction. The sub-group of items listed represent those allocated to the buildings or programs by a specific dollar amount rather than full-time equivalent positions.

Seventh, statements are provided that define the degree of impact of these cuts upon the educational programs. These items are listed in the same rank order as the items in the list in "sixth" above.

Eighth, program descriptors of these "line items" are provided. They are listed in the same rank-order as items listed in "sixth" above. Following the rank-ordered items is a continuation of program descriptors. They are not rank-ordered, but are simply listed in the same order as last year. They represent the "line items" that must be considered if further budget cuts are necessary in year two or three.

EDUCATION FUND BUDGET REDUCTION

Due to the reduction of revenue from the State of Illinois for the current school year, District 61 is expected to have a negative balance in the Education Fund in fiscal '93. In order to address this financial shortfall, the staff was charged to assemble a list of cost reductions equal to \$2.5 million that could be deleted in the 1992-93 budget.

Below is the list of funding and staffing reductions which were first prioritized by the General Cabinet (all district administrators) and then finalized by the Education Council and administration.

4TH GRADE SWIMMING PROGRAM	\$ 8,502	\$ 8,502
READING IMPROVEMENT	318,651	327,153
CAREER EDUCATION	7,000	334,153
TEXTBOOK SUBSIDY	300,000	634,153
QUALITY ASSISTANCE PROGRAM	7,000	641,153
BABY TALK	8,733	649,886
SPECIAL ENTRY	7,725	657,611
ART CONSULTANTS	24,780	682,391
SUMMER TASK FORCE WORK	25,935	708,326
READING RECOVERY TEACHER LEADER	16,842	725,168
FUTURES	14,000	739,168
CURRICULUM COUNCIL/TEACHER PLANNING	10,193	749,361
MACON COUNTY FILM LIBRARY	6,111	755,472
MATH/READING MANAGEMENT SYSTEMS	15,000	770,472
PASS	9,000	779,472
TEAMSTERS	27,120	806,592
MS STUDENT INCENTIVES	2,946	809,538
DEPARTMENT DAYS	7,350	816,888
OUT-OF-DISTRICT/CONFERENCE	84,030	900,918
ELIGIBILITY COORDINATOR	50,526	951,444
SUPERFUND	190,000	1,141,444
EXTENDED TIME	28,023	1,169,467
CUSTODIANS (COMMUNITY EDUCATION)	500,000	1,669,467
MS CLERK TYPIST	19,845	1,689,312
BUILDING BUDGETS	75,315	1,764,627
MS INSERVICE	9,000	1,773,627
EXTENDED DAY (ZERO HOUR CLASSES)	181,894	1,955,521
ELEMENTARY COMPUTER AIDES	70,000	2,025,521
KINDERGARTEN SWIMMING	9,856	2,035,377
PART-TIME SECRETARIES	51,155	2,086,532
MAINSTREAMING, ELEMENTARY	33,684	2,120,216
WECEP	11,789	2,132,005
MS ADVISOR/ADVISEE	161,683	2,293,688
MENTOR	17,682	2,311,370
READING STRATEGIST, SECONDARY	30,316	2,341,686
K-1 ALLOCATION	33,684	2,375,370
PE SPECIALISTS--ELEMENTARY	62,315	2,437,685
MUSIC-ELMENTARY	62,315	2,500,000

TOTAL REDUCTION IN BUDGET:	\$2,500,000	

POSSIBLE REDUCTIONS IN FUTURE BUDGETS

Listed below are the various positions and funds that were considered for elimination in the 1992-93 budget. They represent the pool of resources that would need to be considered if more Education Fund budget cuts need to be made in the 1993-94 budget.

STAFFING/CERTIFICATED POSITIONS

FTE

CLASS SIZE

ELEMENTARY	23.24
MIDDLE SCHOOL	2.00
HIGH SCHOOL	4.00
MAINSTREAMING FOR SP.ED.	
MIDDLE SCHOOL	5.70
HIGH SCHOOL	5.00
ELEMENTARY MUSIC	5.49
ELEMENTARY P.E.	5.55
ELEMENTARY LIBRARIANS	5.80
MS. STUDENT SERVICES ADVISOR	3.00
MS. LANGUAGE ARTS ALLOCATION	3.00
MS. INDIVID. INSTRUCTION CENTER	3.00
MS. COMPUTER TEACHERS	2.90
HS. ASSISTANT PRINCIPALS/DEANS	6.00
HS. GENERAL MATH CLASS ALLOCATION	1.80
HS. ENGLISH/READING CLASS ALLOCATION	1.80
HS. WECEP	.30
HS. ATHLETIC DIRECTORS	1.80
WEBSTER/CANTRELL HALL	1.00
ELEM. READING STRATEGISTS	2.50
ACADEMIC STRATEGISTS	2.54
ADMINISTRATIVE POSITIONS	2.50
NURSES	13.50

102.42

\$3,449,915

FUNDING/CLASSIFIED POSITIONS

VOLUNTEER COORDINATOR	\$29,351
SCHEDULE B-ACTIVITIES	\$537,114
SUPER FUND	\$30,000
MATH/READING MANG. SYSTEM	\$5,000
STUDENT ASSISTANCE PROGRAM	\$65,850
HS ALTERNAT. TO SUSPENSION	\$8,000
ELEMENTARY CLASS SIZE AIDES	\$214,988
HS LIBRARY AIDES	\$35,000
VISION/HEARING TECHNICIANS	\$10,017
INTERVENTION OUTREACH PROG.	\$24,300
POLICE LIAISON OFFICERS	\$63,000
CROSSING GUARDS	\$5,600
NOON-TIME SUPERVISORS	\$204,015
BALANCE OF PART-TIME SECRETARIES	\$51,155
PUBLIC RELATIONS/EDUCATION FAIR	\$500
DRIVER TRAINING CARS	\$17,000
PAGER SERVICE	\$1,248
YOUNG AUTHORS PROGRAM	\$3,515
ALTERNATIVE II PROGRAM	\$23,500
TUITION TO SPECIAL ED. DISTRICT	\$300,000

\$1,629,153

BUDGET REDUCTION IN STAFFING:

STAFFING (FTE)	CERTIFICATED FTE	
READING IMPROVEMENT	9.46	\$318,651
READING RECOVERY TEACHER LEADER	.50	\$16,842
ELIGIBILITY COORDINATORS	1.50	\$50,526
EXTENDED DAY (ZERO HOUR CLASSES)	5.40	\$181,894
MAINSTREAMING, ELEMENTARY	1.00	\$33,684
WECEP, MS	.35	\$11,789
MS ADVISOR/ADVISEE	4.80	\$161,683
MENTOR	.50 +840	\$17,682
READING STRATEGIST, SECONDARY	.90	\$30,316
K-1 ALLOCATION	1.00	\$33,684
PE SPECIALISTS--ELEMENTARY	1.85	\$62,315
MUSIC-ELEMENTARY	1.85	\$62,315
TOTAL REDUCTION IN STAFFING	29.11	\$981,381

IMPACT OF EDUCATION FUND BUDGET CUTS

1. Reading Improvement (-9.64 F.T.E. = \$318,651)
This will represent an elimination of the Reading Improvement Program as it is presently conceptualized, one-half teacher per school to provide a supplemental program for an identified population (not to exceed 45) in each elementary building. The funds would be instead used to fund approximately 1/3 of the class-size teachers at elementary.
2. Elementary Reading Recovery Teacher Leader (-.5 F.T.E. = \$16,842)
Removing this part-time position (.5) from the budget is based upon the premise that we will sell 1/3 (4) of the training slots to outside districts. This would not be a loss of program.
3. High School Eligibility Coordinator (-1.5 F.T.E. = \$50,526)
Lost would be the .5 part-time staff member in each high school who works with students, parents, and teachers to keep students eligible for extra-curricular areas. Teachers, coaches, athletic directors, counselors and music directors would need to absorb this responsibility.
4. High School Extended Day (-4.8 F.T.E. = \$161,684)
Zero hour classes would be deleted if this line is cut from the budget.
Extended Day Librarian (-.6 F.T.E. = \$20,210)
Deletion of this position would delete zero hour library hours.
5. Elementary Mainstreaming (-1.0 F.T.E. = \$33,684)
There would be a reduction in staff of 1.0 F.T.E. teacher at the elementary level. Middle school and high school mainstreaming teachers would not be deleted.
6. Middle School Work Experience Career Exploration Program (-.35 F.T.E. = \$11,789)
Cutting these positions would remove an alternative program opportunity for approximately 30-35 middle school students. This total program is 1.5 F.T.E., .5 at each school. District expense is \$11,789. Approximately 75% of this program funding is received from the state.
7. Revised Middle School Staffing (-4.8 F.T.E. = \$161,683)
There would be a reduction in staff of 4.8 F.T.E. teachers at the middle school level. Further impact would be felt, since the middle school staff would return to six (6) classes taught and it is assumed that Advisor/Advisee would be dropped.
8. Teacher Mentor (-.5 F.T.E. = \$17,682)
Removing this part-time position from the budget would cut the services presently being provided to our 1st and 2nd year teachers: classroom counseling modeling after school support groups, and new teacher orientation. This amount includes materials. Principals and other strategists will need to reassume these roles.
9. Secondary Reading Strategist (-.9 F.T.E. = \$30,316)
This position would be deleted at the secondary level. Diagnostic services for student and consultation services for language arts teachers would be reduced. Elementary reading strategists will be asked to provide assistance at the secondary level.
10. K-1 Allocation (-\$33,684)
Reduction in this line will create a loss of one (1) class size teacher at elementary that would be used to keep from organizing K-1 elementary classes.
11. Elementary P.E. Teachers (-\$62,315 = a loss of 1.85 F.T.E.)
The 8.4 physical education specialists would be reduced to 6.55. Priorities would need to be set as to the grade levels that would receive service, since the average class load for specialists is 44.5.

12. Elementary Music Teachers (-\$62,315 = a loss of 1.85 F.T.E.)

The 8.34 general music program would be cut to 6.55 teachers. This is 4.55 F.T.E. staff more than necessary to operate the Music on the Move program at both 3rd and 4th grades. Grade level priorities will need to be established. Building glee clubs, All-City Elementary Orchestra, All-City Elementary Band, All-City Glee Club and Gifted Choir Chimes would be affected. An alternative to this reduction would be to reduce the strings program (3.2 F.T.E.) throughout the district.

Calculations for the 1997-98 budget are shown using the traditional method. The next page shows the increase in allocations using the new method.

1997-98 Allocation		Estimated 1998-99 Allocation	
Elementary	8.34	6.55	
High School	0.00	0.00	
College	0.00	0.00	
Other	0.00	0.00	
Total	8.34	6.55	

Estimated 1997-98 Allocation		Estimated 1998-99 Allocation	
Elementary	8.34	6.55	
High School	0.00	0.00	
College	0.00	0.00	
Other	0.00	0.00	
Total	8.34	6.55	

The projected allocations have been reported as flat. No change in the number of teachers is shown. Calculations are shown using the traditional method. The next page shows the increase in allocations using the new method.

Calculations for this page are shown using the traditional method. The next page shows the increase in allocations using the new method.

PROGRAM STAFFING

BASIC ALLOCATION FOR TEACHING STAFF

Since it is the practice of the district to tie staff allocations directly to enrollment, it is possible to trace the effects of changing enrollment to basic staff allocations. Following are staff allocation projections using the traditional ratios of 37.9 teachers per 1000 elementary pupils and 45.5 teachers per 1000 secondary students:

The allocation for 1991-92 is revised to show what the allocation would have been if the actual sixth day enrollment had been used. The original allocation was known to be inaccurate early in the Spring of 1991. The enrollment at that time had not decreased as it had in past years. The Board of Education was informed of the possible increase and for the need of additional teachers to provide for the increased enrollment. The Board responded affirmatively to this request. The increase did prove to be needed as the enrollment was 13,099 instead of 12,787.

	<u>1991-92 Allocations</u>		<u>Estimated 1992-93 Allocations*</u>	
	As amended:			
ELEM.	6670 x 37.9/1000	= 252.8	6645 x 37.9/1000	= 251.8
M.S.	1877 x 45.5/1000	= 85.4	1992 x 45.5/1000	= 90.6
H.S.	(3430 - 253/2) x 45.5/1000	= 150.3	(3369 - 253/2) x 45.5/1000	= 147.5
		<u>488.5</u>		<u>489.9</u> (+ 1.4)
	<u>Estimated 1993-94 Allocations</u>		<u>Estimated 1994-95 Allocations</u>	
ELEM.	6649 x 37.9/1000	= 252.0	6718 x 37.9/1000	= 254.6
M.S.	1989 x 45.5/1000	= 90.5	1883 x 45.5/1000	= 85.7
H.S.	(3427 - 253/2) x 45.5/1000	= 150.2	(3482 - 253/2) x 45.5/1000	= 152.7
		<u>492.7</u> (+ 2.8)		<u>493.0</u> (+0.3)

NOTE: The estimated allocations have been adjusted so that 70 students in the 6th grade of the K-8 magnet's options program have been subtracted from the elementary allocation and added to the middle school allocation.

* Calculations on this page are shown using the traditional middle school ratios. The next page shows the increase in allocation using the revised ratios.

REVISED MIDDLE SCHOOL STAFFING (Cost to District: 4.8 FTE)

With the implementation of the middle school Advisor/Advisee program for the school year 1988-89, the number of academic courses taught by middle school teachers was reduced from 6 to 5. This necessitated a revision in the formula for basic allocation to 47.9 teachers per 1000 students. Following are the increases in staffing for the middle schools from the figures given on the previous page:

		Increase Over Staffing Using Traditional Ratio
1991-92	90.5 FTE	4.6 FTE
1992-93	95.4 FTE	4.8 FTE
1993-94	95.3 FTE	4.8 FTE
1994-95	90.2 FTE	4.5 FTE

The average increase in staffing over that using the previous formula is approximately 4.6 FTE per year.

CLASS SIZE (EL: $23.3 + 1 + 9.5 = 33.8$ FTE; SECONDARY: $2 + 4 = 6.0$ FTE)

Administrative Regulation 604-07 addresses the criteria for determination of class size. That regulation outlines the philosophy, the premises, the staffing levels, and the basis for changes in student and/or teacher placement.

After initial allocations are made on the basis of staff ratios of 37.9 per 1000 for elementary and 45.5 teachers per 1000 students for secondary, class size teachers and aides are added to building staffs where needed. The determination of eligibility for relief stems from the standards of class size at the various levels.

The regulation spells out the possible placement of class size teachers and class size aides depending upon the extent to which classes exceed the standard sizes.

The number of class size teachers has approximated 23 at the elementary level and 6 at the secondary level in recent years. Class size aides have numbered 12.5 FTE. In 1988-89, the Board of Education granted 1 additional class size teacher and 7 additional class size aides to provide for the elimination of K/1 split classes. It is recommended that these additional allotments will continue in 1992-93.

ELEMENTARY CLASS SIZE

As shown on page 18 the basic allocation for elementary is obtained by multiplying the projected elementary enrollment by .0379. Since 6.4 FTE music teachers and 13.2 FTE librarians are staffed from the basic allocation, 19.6 FTE must be subtracted. Elementary class size planning is calculated using set standards at the various grade levels. Below is the calculation using the projected enrollment for 1992-93:

Basic Allocation:

$$\begin{aligned} 6645 \times 37.9/100 &= 251.8 \\ 251.8 - 19.6 &= 232.2 \text{ (FTE remaining for reg. classes)} \end{aligned}$$

Class Size Standards:

Kindergarten	1020	-	23.63	=	43.2
Grade 1	950	-	24.35	=	39.0
Grades 2, 3	1958	-	26.35	=	74.3
Grades 4, 5, 6	2716*	-	27.44	=	99.0

255.5 (FTE required to meet
class size standards)

* Total enrollment for Grades 4, 5, and 6 minus 70 (Johns Hill 6th graders.)

As can be seen, the basic allocation as defined will not provide enough teachers to meet the class size standards. The designated number of class size teachers is obtained by subtracting the remaining basic allocation from the total number required using the standard class sizes.

	255.5	(FTE teachers required by set standards)
-	232.2	(FTE teachers in remaining basic allocation)
	<u>23.3</u>	(FTE class size teachers)

In order to protect class size in the event the loss in enrollment does not materialize, or distribution of students creates imbalance in some schools, an additional flat grant of 9.5 FTE elementary class size teachers has been allowed. This contingency measure is used only when needed.

Elementary Class size for 92-93: $23.3 + 1.0 + 9.5 = 33.8$ FTE

Elementary Class Size Planning

1991-92: As planned

K	896 ÷	23.63	=	37.9
1	941 ÷	24.35	=	38.6
2-3	1836 ÷	26.35	=	69.7
4-6	2729 ÷	27.44	=	99.5
				<u>245.7</u>
				-223.1
Class size needed				<u>22.6</u>

Allocation

Basic	242.7
-Library & Music	- 19.6
	<u>223.1</u>

1992-93

K	1020 ÷	23.63	=	43.2
1	950 ÷	24.35	=	39.0
2-3	1958 ÷	26.35	=	74.3
4-6	2716 ÷	27.44	=	99.0
				<u>255.5</u>
				-232.2
Class size needed				<u>23.3</u>

Allocation

Basic	251.8
-Library & Music	- 19.6
	<u>232.2</u>

1993-94

K	1006 ÷	23.63	=	42.6
1	1007 ÷	24.35	=	41.4
2-3	1899 ÷	26.35	=	72.1
4-6	2737 ÷	27.44	=	99.7
				<u>255.7</u>
				-233.3
Class size needed				<u>22.4</u>

Allocation

Basic	252.9
-Library & Music	- 19.6
	<u>233.3</u>

1994-95

Allocation

K	1007	-	23.63	=	42.6	Basic	255.0
1	993	-	24.35	=	40.8	-Library & Music	- 19.6
2-3	1936	-	26.35	=	73.5		
4-6	2782	-	27.44	=	101.4		
					<u>258.3</u>		<u>235.4</u>
					-235.4		
Class size needed					<u>22.9</u>		

Since the number of special education students in the district has increased over the last three years, the district has had to allocate more staff to public schools. (19.7 FTE)

One third the number of special education students in the attendance center times .0475 gives the number of staff to be allocated to the high schools. (3.6 FTE)

ELEMENTARY MUSIC TEACHERS (Cost to District: \$1.3 million)

In 1988, 1.0 FTE for instrumental music was included in the district budget. Since then, additional allocations have been given to provide for a general music program and additional instrumental programming. The present allocation for elementary general and instrumental music is 7.34 FTE. The district staff has for one additional elementary general music teacher, leaving the total staff at 8.34 FTE. A full-time teaching load for the general level is approximately 50 classes each 30 minutes long. The district has had teachers and assistants assigned to provide music on at least one other day of the week. Examples of staff to assign special assignments follow:

- 1 FTE General Music / 50 classes of choir groups
 - 1 FTE Music / 15 classes of 30 and 45 minutes
 - 1 FTE Music / 45 classes of 30 and 45 minutes
- The district has provided the goal to provide all students with general music instruction for each of two levels in each school. The district has had a music program for each of the 12 schools in each of the past five years. The district has had a music program in each of the past five years.

MAINSTREAMING (EL: 1.0 FTE; SEC. 9.7 FTE)

The Decatur Public School District #61 has complied with Public Law 94-142 and the Rules and Regulations Governing Special Education of Illinois in regard to Least Restrictive Environment (LRE). The Decatur School District believes that each child should be educated in the least restrictive environment in which his or her educational and related needs can be satisfactorily provided. Mainstreaming is education of the child in the least restrictive environment. This philosophy relates to students who have been properly identified as special education qualified. To the maximum extent appropriate, exceptional children should be educated with non-exceptional children. Special classes, separate schooling, and other removal of an exceptional child from education with non-exceptional children should occur only when the child's needs cannot be satisfied in an environment that includes non-exceptional children.

Allocations have been established for each school so schools would receive additional staff to assist in mainstreaming.

Elementary: A total of 1 FTE teacher to be allocated to elementary schools where mainstreaming is most prevalent.

Middle: One half the number of special education students in the attendance center times .0479 gives the FTE teachers to be allocated to middle schools. (5.7 FTE)

High: One third the number of special education students in the attendance center times .0455 gives the FTE teachers to be allocated to the high schools. (5.0 FTE)

ELEMENTARY MUSIC TEACHERS (Cost to District: 7.34 FTE over Basic Allocation, TOTAL STAFF: 13.74 FTE)

In 1969, 6.4 FTE for instrumental music was included in the basic allocation. Since then, special allocations have been granted to provide for a general music program and additional instrumental programming. The present special allocation for elementary general and instrumental music is 7.34 FTE. Special education also pays for one additional elementary general music teacher, making the total staff 14.74 FTE. A full-time teaching load for the general music specialists is approximately 50 classes each 30 minutes long. (Regular classroom teachers are expected to provide music on at least one other day of the week.) Formulas used to assign specialists follow:

- 1 FTE General Music/50 classes or choir groups
- 1 FTE Band/16 classrooms of 5th and 6th graders
- 1 FTE Strings/40 classrooms grades 4-6

With these allocations the goal is to provide all students one 30 minute class of general music with the specialists, to provide two 45 minute classes of band instruction for each of two levels of band in each school, and to provide two 30 minute periods for each of 3 levels of strings in each building. Any Suzuki classes come out of the above allocation.

ELEMENTARY P.E. TEACHERS (Cost to District: 7.4 FTE)

The assigned responsibilities for elementary Physical Education Specialists include the following: teaching Physical Education to Early Childhood classes, Developmental Kindergarten classes, Special Education classes and 1st through 6th grade classes. These classes are taught on a weekly basis. The classes meet from 25 to 30 minutes each week.

The specialists also teach physical education to all regular kindergarten students. Kindergarten classes are 20 minutes in length and are offered twice each week. In addition to the above, the specialists teach motor skills and reward or honor gym classes and provide intramural activities before and after school. (Intramurals are not to be confused with basketball teams which are supported by Schedule B of the salary schedule) Also, it may be necessary for a specialist to travel between schools during the day; the time allotted for travel is part of the assigned time.

Because the all-purpose rooms at most schools are used for lunch approximately one hour and thirty minutes each day, the all-purpose room is not available for classes. The specialists make up for this time with their before and after school intramurals.

During the 1991-92 school year, there are 8.4 Physical Education Specialists, one of which is funded by the Special Education District. The number of class assignments range from a low of 42 to a high of 53. The average number of classes for the specialists is 44.5. The number of classes does not include the time spent on intramurals which is an additional 3 hours per week.

ELEMENTARY LIBRARIANS (Cost to District: 5.8 FTE over Basic Allocation;
TOTAL STAFF 19.5)

The staffing goal for elementary resource centers includes the provision of information services to students and staff, direct instruction to students, and instructional consultation for teachers. During the 1991-92 school year, 5.8 of the 19.4 FTE consultants serving 19 elementary schools and Sunnyside were funded from special services allocations with 13.2 FTE positions funded by basic allocation, and the .4 position at Sunnyside funded by special education.

Since these services to staff and students are provided on both formal and informal bases, it is difficult to prescribe a ratio of students/staff to consultants based on enrollment. Staffing considerations which reflect one elementary learning consultant for each elementary school will be continued.

READING RECOVERY TEACHER LEADER TRAINER (Cost to District: .5 FTE)

The Reading Recovery Program was instituted in the Decatur Public Schools during the 1989-90 school year. During the 1990-91 school year a teacher leader of Reading Recovery was trained at the University of Illinois. This leader will continue to instruct children in the program .5 time, funded by Chapter I monies. The teacher leader will train 12 new teachers each year and oversee all Reading Recovery teachers. It is recommended that .5 of her salary be funded by monies received from other districts for teacher training.

TEACHER MENTOR (Cost to district .5 FTE)

The teacher mentor program addressed approximately 75 new or second year teachers at all levels of instruction. This current school year, the teacher mentor expanded services to tenured staff.

MIDDLE SCHOOL STUDENT SERVICES ADVISOR (Cost to District: 3 FTE)

A special allocation for non-teaching personnel at the middle school level has been in existence for five years. This position, entitled the Student Services Advisor, was initially a half-time position at each of the three middle schools. It was instituted primarily to meet the North Central standards for counseling services at the middle levels. For the past three years, this position has been full-time at Jefferson, Mound and Roosevelt.

MIDDLE SCHOOL LANGUAGE ARTS ALLOCATION (Cost to District: 3 FTE)

This allocation was continued when the reading classes in the middle schools were integrated into the regular language arts program.

MIDDLE SCHOOL AIDE ASSISTED PROGRAM (Cost to District: 3 FTE)

The purpose of the middle school Aide Assisted Program is to decrease the pupil/teacher ratio in Math and Language Arts classes where 49% or more of the students are considered to be in the at-risk population. Through small group and aide assisted instruction, it is expected that the student will improve his/her self-image and become more proficient in the basic skills.

Teachers are funded by the district. Chapter I supports the program by funding an aide for eligible Math and Language Arts classrooms. Departure from the program is based upon achievement as measured by the teacher, and testing. Class size is from 20 to 26 students.

MIDDLE SCHOOL COMPUTER TEACHERS (Cost to District: 2.9 FTE)

Each middle school offers a 9 week Computer Exploratory Course for all 7th graders. The course allows students to explore keyboarding, word processing, data base, spreadsheet and programming.

MIDDLE SCHOOL WORK EXPERIENCE CAREER EXPLORATION PROGRAM (Cost to District .32 FTE)

WECEP enrolls 14 and 15 year old academically disadvantaged students in on-the-job training and other instruction to meet their needs. Each middle school has .5 FTE WECEP teacher during the 1991-92 school year. WECEP is a 77% state funded program requiring an annual contract with the State Board of Education. During 1991-92 the program will serve 33 students in the three middle schools.

HIGH SCHOOL EXTENDED DAY (Cost to District: 4.8 FTE)

During 1987-88 an optional hour ("zero" hour) for all students was initiated. Previously, some physical education classes had been scheduled before the regular school day. The "zero" hour, beginning at 7:30 A.M., is designed to provide additional course opportunities for the college bound.

High schools receive .2 of a full-time equivalent teacher as an add-on to the basic allocation for each class of 20 students. In 1987-88, 9.2 FTE positions were allocated for extended day classes. This number was reduced to 6.0 FTE in 1988-89, to 4.6 FTE in 89-90, and to 4.2 FTE in 90-91. The allocation was 4.8 in 1991-92.

EXTENDED DAY LIBRARIAN (Cost to District: .6 FTE)

With the adoption of the extended day for the 1987-88 academic year by the high schools, it was necessary to create a six-tenths library position. The assignment of this part-time staff member on a rotating basis three days a week among the high schools insures library service throughout the day.

HIGH SCHOOL ASSISTANT PRINCIPAL/DEANS (Cost to District: 6.0 FTE)

This is a special allocation for the assistant principal and 1/2 of each of the two deans at each high school.

HIGH SCHOOL ATHLETIC DIRECTOR (Cost to District: 1.8 FTE)

Each of the three high schools receives a .6 FTE allocation for an athletic director.

HIGH SCHOOL GENERAL MATHEMATICS 1 AND 2 (Cost to District: 1.8 FTE)

These classes are limited to those students who have not passed the district 8th grade mathematics competency test. Students who have yet to demonstrate competency in mathematics by passing the 8th grade mathematics competency test are automatically enrolled in this course. General Mathematics 1 and 2 are remedial math courses. Class size is limited. Each school is allocated .6 FTE to help staff these classes.

HIGH SCHOOL ENGLISH/READING (Cost to District: 1.8 FTE)

English/Reading 1 and 2 are survey courses designed for the lower level English student entering grade 9. Enrollment is limited. Each school is allocated .6 FTE to help staff these classes.

HIGH SCHOOL WORK EXPERIENCE CAREER EXPLORATION PROGRAM (COST TO DISTRICT: .3 FTE)

WECEP enrolls 14 and 15 year old academically disadvantaged students in on-the-job training and other instruction to meet their needs. WECEP is a 77% state funded program requiring an annual contract with the State Board of Education. Thirty-five students are being served by this program in 1991-92.

WEBSTER/CANTRELL (Cost to District: 1.0 FTE)

Webster/Cantrell provides residential services to youth who are placed by the court and/or Department of Children and Family Services and private agencies. The core educational program is supported by one full time district teacher and one half time Chapter I teacher.

READING STRATEGISTS (Cost to District: EL. 2.5 FTE; SEC. .9 FTE)

Reading strategists serve as support personnel for classroom teachers. They assist in the interpretation and implementation of the reading program and perform a variety of functions (including modeling, staff development, in-service programs, direct instruction, screening and diagnostic services) in individual buildings as requested by the principal. Elementary strategists are funded 50% by the district and 50% by Chapter I. The secondary strategist is funded 90% by the district and 10% by Chapter 1.

ACADEMIC STRATEGISTS (Cost to District: 2.54 FTE)

The district provides academic strategists in selected curriculum areas. Specific responsibilities (Pre K-12) are curriculum and program development through task forces and action groups; demonstration and staff development about instructional methods and materials; student and program assessment; plus promotion of and communication about the respective curriculum/program area.

Strategists are provided in science/life planning skills, gifted/language arts/social studies, math, and computer education.

In some cases the salary or portion of the salary is paid from a state or federal grant [examples: life planning skills (55%); gifted, language arts and social studies (76%); computer (10%); and math (5%)].

NURSES (Cost to District: 13.5 FTE)

Sixteen certified registered nurses are assigned per school enrollment and student need. Each high school, Mound, Harris, Washington, and Sunnyside have full-time nursing service, while middle and elementary nurses cover two or three schools each. Record-keeping and diagnostic services are provided to Decatur parochial schools by these nurses. The Special Education District funds the nurse at Sunnyside; Special Education reimbursement provides part of the salaries for nurses at two schools; and a state grant provides for the nurse at Mound.

ELIGIBILITY COORDINATOR (COST TO DISTRICT: 1.5 FTE)

Each high school is allotted .5 FTE for an Academic Eligibility Coordinator. This position was formed to allow the monitoring of student eligibility in relation to extra-curricular activities. These coordinators work with students, teachers, and parents in efforts to help students maintain their eligibility. They work closely with parents to keep them informed of student progress and to seek their support. This program has been a good deterrent to prevent students from becoming drop outs.

ADMINISTRATIVE POSITIONS (COST TO DISTRICT: 64.0 FTE)

Principals and central office administrators are provided over the basic allocation to supervise specific programs or buildings. Any of these positions could be affected if a program is eliminated or severely reduced.

HISTORIC DATA AND PROJECTIONS OF STAFF ALLOCATIONS
(Professional Staff Only)

[-----Estimate-----]
(Assumes reductions as prioritized.)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
I. Basic Allocation						
A. Elementary	255.1	247.3	252.8	251.8	252.0	254.6
B. Middle School	89.4	85.7	85.4	90.6	90.5	85.7
C. High School	152.6	146.6	150.3	147.5	150.2	152.7
II. Adjustment Factors						
A. Elementary						
1. Special Education	1.0	1.0	1.0	0	0	0
2. Class Size-By formula	23.4	23.2	22.6	13.74	13.74	13.74
3. Class Size-Flat Alloc.	10.5	10.5	12.1	9.5	9.5	9.5
B. Middle School						
1. Special Education	4.1	4.9	5.4	5.7	5.7	5.7
2. Class Size	2.0	4.8	3.2	2.0	2.0	2.0
3. Adjust. for Adv./Adv.	4.7	4.5	4.6	0	0	0
C. High School						
1. Special Education	3.6	3.6	4.4	5.0	5.0	5.0
2. Class Size	4.0	5.8	6.0	4.0	4.0	4.0
III. Special Services Allocation						
A. Elementary						
1. Librarians	5.8	6.2	5.8	5.8	5.8	5.8
2. Music	6.75 + 1 SE	7.34 + 1 SE	7.34 + 1 SE	5.49 + 1 SE	5.49 + 1 SE	5.49 + 1 SE
3. PE	7.4 + 1 SE	7.4 + 1 SE	7.4 + 1 SE	5.55 + 1 SE	5.55 + 1 SE	5.55 + 1 SE
4. Counselors/Soc. Worker	0.0 +16 SE	0.0 +16 SE	0.0 + 16 SE	0.0 +16 SE	0.0 +16 SE	0.0 +16 SE
5. Teacher Mentor		.5	.5	0	0	0
6. Reading Recovery Trainer		.5	.5	0	0	0
B. Middle School						
1. Allowance for Non-teaching Personnel	3.0	3.0	3.0	3.0	3.0	3.0
2. WECEP	.35	.35	.35	0	0	0
3. Webster/Cantrell Hall	.5	.5	.5	.5	.5	.5
3. Language Arts Teachers	3.0	3.0	3.0	3.0	3.0	3.0
4. Computer Teachers	2.0	2.9	2.9	2.9	2.9	2.9
5. IIC/Self Contained	3.0	3.0	3.0	3.0	3.0	3.0
6. Math Teachers	1.3	0	0	0	0	0
C. High School						
1. Allowance for Non-teaching Personnel	6.0	6.0	6.0	6.0	6.0	6.0
2. Athletic Directors	1.8	1.8	1.8	1.8	1.8	1.8
3. WECEP	.46	.30	.30	.30	.30	.30
4. Webster/Cantrell Hall	.5	.5	.5	.5	.5	.5
5. Optional Hour Classes	4.6	4.2	4.8	0	0	0
6. Opt. Hour Librarian	.6	.6	.6	0	0	0
7. SN Reading	1.8	1.8	1.8	1.8	1.8	1.8
8. SN Math	1.8	1.8	1.8	1.8	1.8	1.8
9. Acad. Eligibil. Coord.	1.5	1.5	1.5	0	0	0

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
IV. Consultants & Help. Teachers						
A. Elementary						
1. Reading Strategists	2.5	2.5	2.5	2.5	2.5	2.5
2. Mathematics	.5	.5	.5	.5	.5	.5
3. Science	.5	0	0	0	0	0
4. Art	.5	0	0	0	0	0
5. Lang. Arts/S S/Gifted	.08	.08	.10	.08	.08	.08
6. Computer	.4	.4	.4	.4	.4	.4
7. Life Plan./Science	.2	.2	.2	.15	.15	.15
B. Middle School						
1. Reading Strategists	.40	.40	.40	0	0	0
2. Mathematics	.20	.25	.25	.20	.20	.20
3. Science	.25	0	0	0	0	0
4. Art	.25	0	0	0	0	0
5. Music	0	0	0	0	0	0
6. Lang. Arts/S S/Gifted	.08	.08	.10	.08	.08	.08
7. Computer	.20	.25	.25	.25	.25	.25
8. Life Plan./Science	.20	.20	.20	.20	.20	.20
C. High School						
1. Reading Strategist	.50	.50	.50	0	0	0
2. Mathematics	.20	.25	.25	.25	.25	.25
3. Science	.25	0	0	0	0	0
4. Art	.25	0	0	0	0	0
5. Music	0	0	0	0	0	0
6. Lang. Arts/S S/Gifted	.08	.08	.09	.08	.08	.08
7. Computer	.20	.25	.25	.25	.25	.25
8. Life Plan./Science	.02	.02	.10	.10	.10	.10
V. Building Principals						
A. Elementary	19	19	19	19	19	19
B. Middle School	3	3	3	3	3	3
C. High School	3	3	3	3	3	3
Total:						
Elementary	333,630	326,620	332,740	314,510	314,710	317,310
Middle School	116,630	116,830	115,550	114,430	114,330	109,530
High School	183,760	178,600	183,990	172,380	175,080	177,580
	<u>634,020</u>	<u>622,050</u>	<u>632,280</u>	<u>601,320</u>	<u>604,120</u>	<u>604,420</u>
K-12 Other:						
Nurses	12.5+1.5 SE	13.5+1.5 SE	13.5+1.5 SE	13.5+1.5 SE	13.5+1.5 SE	13.5+1.5 SE
Enrollment:						
Elementary	6749	6721	6740	6715	6719	6788
Special Education	443	503	464	464	464	464
Middle School	1839	1804	1807	1922	1919	1813
Special Education	247	257	238	239	238	239
High School	3413	3397	3430	3369	3427	3482
Special Education	405	367	420	420	420	420
TOTAL	<u>13096</u>	<u>13049</u>	<u>13099</u>	<u>13129</u>	<u>13187</u>	<u>13206</u>

Ratio of Professional Staff to Enrollment

(Excluding Special Education and AVC)

	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	{-----Projections-----}		
	1992-93	1993-94	1994-95						
ELEMENTARY	356.05	343.95	336.15	333.63	326.62	332.74	315.74	313.34	312.64
Special Education									
Mainstream	-5.50	-5.70	-.80	-1.00	-1.00	-1.00	0.00	0.00	0.00
	<u>350.55</u>	<u>338.25</u>	<u>335.35</u>	<u>332.63</u>	<u>325.62</u>	<u>331.74</u>	<u>315.74</u>	<u>313.34</u>	<u>312.64</u>
Adjusted Enrollment*	7305	6973	6881	6689	6651	6670	6645	6649	6718
	47.99/1000	48.51/1000	48.74/1000	49.73/1000	48.96/1000	49.74/1000	47.52/1000	47.13/1000	46.54/1000
MIDDLE SCHOOL	111.115	111.015	118.525	117.43	116.33	115.55	121.05	117.75	110.95
Special Education									
Mainstream	-2.7	-3.1	-4.1	-4.1	-4.9	-5.4	-5.7	-5.7	-5.7
	<u>108.415</u>	<u>107.915</u>	<u>114.425</u>	<u>113.33</u>	<u>111.43</u>	<u>110.15</u>	<u>115.35</u>	<u>112.05</u>	<u>105.25</u>
Adjusted Enrollment*	1965	1925	1952	1899	1874	1877	1992	1989	1883
	55.17/1000	56.06/1000	58.62/1000	59.68/1000	59.46/1000	58.68/1000	57.91/1000	56.33/1000	55.89/1000
HIGH SCHOOL	205.375	203.525	188.475	184.26	179.26	178.20	176.80	179.50	179.80
Special Education									
Mainstream	-6.6	-7.3	-3.3	-3.6	-3.6	-4.4	-5.0	-5.0	-5.0
	<u>198.775</u>	<u>196.225</u>	<u>185.175</u>	<u>180.66</u>	<u>175.66</u>	<u>173.80</u>	<u>171.80</u>	<u>174.50</u>	<u>174.80</u>
Adjusted Enrollment**	3687	3570	3473	3247	3254	3304	3243	3301	3356
	53.91/1000	54.96/1000	53.32/1000	55.64/1000	53.98/1000	52.60/1000	52.98/1000	52.86/1000	52.09/1000

* Excluding Special Education and subtracting the number of Johns Hill 6th grade students from the elementary total and adding the same number to the middle school total.

** Excluding Special Education and counting students attending AVC as .5.

BUDGET REDUCTION IN FUNDING:

CLASSIFIED FTE

4TH GRADE SWIMMING PROGRAM		\$8,502	
CAREER EDUCATION		\$7,000	
TEXTBOOK SUBSIDY		\$300,000	
QUALITY ASSISTANCE PROGRAM		\$7,000	
BABY TALK		\$8,733	
SPECIAL ENTRY		\$7,725	
ART CONSULTANTS		\$24,780	
SUMMER TASK FORCE WORK		\$25,935	
FUTURES		\$14,000	
CURRICULUM COUNCIL/TEACHER PLANNING		\$10,193	
MACON COUNTY FILM LIBRARY		\$6,111	
MATH/READING MANAGEMENT SYSTEMS		\$15,000	
PASS		\$9,000	
TEAMSTERS	1.0	\$27,120	
MS STUDENT INCENTIVES		\$2,946	
DEPARTMENT DAYS		\$7,350	
OUT-OF-DISTRICT/CONFERENCE		\$84,030	
SUPERFUND		\$190,000	
EXTENDED TIME		\$28,023	
CUSTODIANS (COMMUNITY EDUCATION)	22.6	\$500,000	
MS CLERK TYPIST	1.9	\$19,845	
BUILDING BUDGETS		\$75,315	
MS INSERVICE		\$9,000	
ELEMENTARY COMPUTER AIDES	6.5	\$70,000	
KINDERGARTEN SWIMMING		\$9,856	
PART-TIME SECRETARIES	4.9	\$51,155	

TOTAL FUNDING REDUCTION	36.9	\$1,518,619	\$1,518,619

10. Futures Unlimited Grant - (\$14,000)

Futures would lose the \$14,000 grant that helps subsidize the services of the Macon County counselor for students moving from Futures to our high schools.

11. Curriculum Council, Teacher Planning and Development - (\$10,193)

The budget loss from this line will be the summer board credit workshop.

12. Macon County Film Library - (\$6,111)

This is neither a budget cut nor program cut. The Education Service Region has withdrawn its membership and cut out of their interest income.

13. Math/Reading Management Systems - (\$15,000)

The instructional programs will lose 75% of its funding in this area. \$5,000 would be left for printing supplies.

14. PASS - (\$9,000)

K-3 students would lose the opportunity to view live cultural performances at the Macon County Arts Center.

15. Teamsters - (\$27,120)

This cut would reflect a loss of one (1) member from the total line of 3145 employees.

IMPACT OF EDUCATION FUND BUDGET CUTS

1. Fourth Grade Swimming (-\$8,502)
This would not create a program impact, since this is the last year for the program in the transition of offering swimming lessons for elementary grade students.
2. Career Education Program (-\$7,000)
This cut would not place a great strain upon the K-8 program. Historically, this amount has been in the balance at the end of the year.
3. Textbook Subsidy (\$375,067 - 23,448 = \$351,619)
Delaying task force adoption for one year creates a one time savings of \$300,000 to \$351,619. This is based upon a decrease in the School Board subsidy, a decrease in the maintenance textbook budget line, and a moderate increase in the instructional materials fee. (An increase of \$9 elementary and \$6 at high school.)
4. Quality Assistance Program OAP: (-\$7,000)
This would not be a loss of program, but simply reflects unexpended funds in the budget.
5. Baby Talk (-\$8733)
This would be a budget reduction. There were no funds spent this year. It would not cause any reduction in District program
6. Special Entry (-\$7,725)
A cut in this area is, in effect, a cut in the secondary school budget. It would cause either (1) a limitation of students competing in selected extra-curricular events, or (2) place a greater demand on the reduced building budget.
7. Elementary Art Consultants (-\$24,780)
Elementary schools would lose the use of the funds for art consultants, that were made available to them when the art strategist was not replaced.
8. Summer Task Force Work (-\$25,935)
Since there would be a one year delay in the task force adoption, there would be no funds allocated for summer planning. This would be a one-year savings only.
9. Futures Unlimited Grant (-\$14,000)
Futures would lose the \$14,000 grant that helps subsidize the services of the transitional counselor for students moving from Futures to our high schools.
10. Curriculum Council/Teacher Planning and Development (-\$10,193)
The major loss from this line will be the summer board credit workshops.
11. Macon County Film Library (-\$6,000)
This is neither a budget cut nor program cut. The Education Service Region has been paying this membership amount out of their interest income.
12. Math/Reading Management Systems (-\$15,000)
The instructional programs will lose 75% of its funding in this area. \$5,000 would be left for printing supplies.
13. PASS (-\$9,000)
K-8 students would lose the opportunity to view live cultural performances at Kirkland Fine Arts Center.
14. Teamsters (-\$27,120)
This cut would reflect a loss of one (1) teamster from the total line of \$185,406.

15. Student Incentives (-\$2,806)
Middle school would lose the funding for incentives for positive achievement and behaviors.
16. Department Days (-\$7,350)
Department heads/representatives would lose the time that they've had to carry out department business.
17. Out-of-District Travel/Conference Attendance (-\$97,030)
Only enough funds (\$13,000) would be maintained to attend vital conferences/meetings. That would leave \$10,000 for teachers and administrators plus \$3,000 for Board members.
18. Super Fund (Modernization of Equipment) (-\$190,000)
This reduction in funding would eliminate the capital recommendations of task forces as well as the purchase of computers. \$20,000 would be kept in this line to cover costs of MECC memberships, computer repair, and the last three Circulation PLUS programs at the elementary level.
19. Extended Time:
Personnel such as counselors, librarians, nurses, strategists, and vocational coordinators would lose their extended days.
20. Custodial Services (-\$500,000)
This reduction would reflect a loss of custodians from the total budget for salaries of \$3,042,600.
21. Middle School Clerk-Typist (-\$18,900)
Middle school teachers would lose the 5 hours per day of secretarial help.
22. Building Budgets (\$659,392 - 75,315 = \$584,077)
This 15% reduction in the building budgets is based upon the current "package costs" of the sample materials stored in the district warehouse.
23. Middle School In-Service (-\$9,000)
Funds to finance workshop leaders and conference speakers at the middle school level would be cut.
24. Elementary Computer Aides (-\$70,000)
Each elementary school would lose the services of a .5 computer aide. Approximately 3 F.T.E. aides would remain to service the computers in the 19 elementary schools.
25. Kindergarten Swimming (-\$9,865)
This would create a loss of a program in physical education and a serious loss in student safety.
26. Part-Time Secretaries (-\$51,155)
This is a 50% reduction in part-time secretaries in the district.

PROGRAM FUNDING

1. FOURTH GRADE SWIMMING (\$8,502)

This program is being phased out during the 1991-92 year. Next year's fourth grade pupils will have had the swimming program during their kindergarten year. (\$7,725)

2. CAREER EDUCATION PROGRAM (\$7,000)

This program for Grades K-10 included salaries for substitute teachers and supplies for these grades and capital equipment for K-8. The focus of the program is the development of career education for K-8.

3. TEXTBOOK FUND SUBSIDIES

Textbook selection is a function of the curricular task forces. It is merely one facet of the development of a K-12 articulated program which is studied and evaluated in a continuous process. Task forces working under the direction of the Curriculum Advisory Council operate within guidelines requiring basic adopted materials to be used a minimum of six years.

Purchases made for new task force adoptions and for the maintenance of past adoptions have ranged upward from \$500,000 in recent years. In 1990, the cost was at an all time high of \$947,163. The basic funds available to the task forces for instructional materials are the Book and Material Rental Accounts of District 61. Since money from collections of fees from students has never been over \$320,000, the fund for textbooks and supplies has been supplemented by direct Board subsidy and by funds from the State Textbook Program. The State program has averaged approximately \$77,230 per year over the last 14 years. This means the Board of Education has provided over 50% of the cost of texts and supplies in direct and indigent subsidies.

If the implementation of the Mathematics and Foreign Language Task Forces were delayed for one year, the one time savings is outlined on the following pages. The Board subsidy makes up the difference in the money received in textbook fees and the cost of the new adoptions and the maintenance of on-going programs. (Maximum amount of Board subsidy for the Task Forces' recommendations plus the maintenance at current textbook fees is \$586,453. The minimum amount of Board subsidy if the delay occurs and the fees are raised to \$46/\$58 is \$23,448.)

TEXTBOOK FUNDS

Adoption Year	Task Force Adoptions	New Adoptions	*Maintenance	State Funds Included
1978	Social Studies & Home Economics	259,265	267,794	38,048
1979	Science & Business	331,326	226,383	61,570
1980	Art, Music & Industrial Arts	226,901	355,309	99,622
1981	Foreign Language & Math	221,317	247,872	85,618
1982	Language Arts	476,801	156,419	118,793
1983	Home Economics, Health & Business	36,200	351,442	63,044
1984	Social Studies & Business	394,063	282,425	82,369
1985	Science & Art	190,525	372,691	54,264
1986	Industrial Arts & Music	213,827	369,470	82,950
1987	Foreign Language & Math	337,656	380,368	67,347
1988	Language Arts	557,331	168,746	57,356
1989	Home Economics, Health & Physical Education	110,669	345,877	46,984
1990	Social Studies & Business	547,618	314,525	120,274
1991	Science & Art	573,599	373,564	88,974
<hr/>				
1992	Industrial Technology & Music	277,975	480,311	35,000
1993	Foreign Language & Math	438,953	494,478	?
1994	Language Arts	724,530	219,370	?

* Maintenance cost includes books and consumable materials.

TEXTBOOK & INSTRUCTIONAL COSTS

ADOPTIONS

Adoption Year

ELEMENTARY	1984	1985	1986	1987	1988	1989	1990	1991
Language Arts	157,427	172,254	103,621	185,006	343,820	188,092	126,423	161,738
Social Studies	94,928	30,111	39,076	22,556	24,312	1,286	192,150	53,418
Math	33,354	37,836	46,495	135,077	39,047	40,227	38,909	40,794
Science	6,925	4,461	13,450	3,940	14,672	3,431	6,552	201,842
Music	2,913	1,855	30,191	1,382	459	2,110	0	0
Art		84		1,494		6,725	151	55,619
PE						10,502	427	0
TOTAL ELEMENTARY	295,547	246,601	232,833	349,455	422,310	252,373	364,612	513,411
SECONDARY								
Language Arts	28,312	26,866	16,149	16,666	213,511	28,119	32,668	21,033
Social Studies	176,598	23,889	23,986	20,475	4,863	15,646	181,538	24,179
Math	14,077	21,356	12,258	120,698	11,077	14,657	11,776	10,924
Computer Education							7,538	476
Science	18,297	178,822	63,145	33,657	19,255	20,094	24,342	270,783
Music	1,419		52,372	32,601	252	705	606	301
Art	767	7,158	2,063	1,884	0	1,059	508	45,355
Foreign Language	6,905	9,244	9,009	81,881	24,151	5,347	13,218	14,229
Home Economics	7,089	5,062	5,256	7,076	3,958	70,339	41,372	10,855
Business	122,537	37,376	34,240	21,888	18,334	15,413	173,930	29,421
Industrial Arts	4,940	5,922	131,264	30,583	8,366	6,195	6,069	6,271
Driver Education						3,496	180	0
Health		920	723	1,160		180	880	0
PE						29,648	2,906	401
Special Education								
TOTAL SECONDARY	380,941	316,615	350,465	368,569	303,767	210,898	497,531	434,228
GRAND TOTAL	676,488	563,216	583,298	718,024	726,077	463,271	862,143	947,639

TEXTBOOK & INSTRUCTION MATERIAL FUNDS

Adoption Year

ADOPTION	1985	1986	1987	1988	1989	1990	1991	AVERAGE
	ART SCIENCE	MUSIC INDUS. ARTS	MATHEMATICS FOREIGN LANG.	LANGUAGE ARTS	HOME EC. PE/HEALTH	SOCIAL STUDIES BUSINESS	ART SCIENCE	
Total Cost Per Pupil Including Maintenance								
ELEMENTARY								
Local	30.70	23.35	46.28	57.58	29.85	35.38	71.27	42.06
State	0.00	6.72	5.45	0.00	4.62	17.41	0	4.89
Total	30.70	30.07	51.73	57.58	34.47	52.79	71.27	46.94
SECONDARY								
Local	39.80	50.99	55.53	40.80	33.70	85.72	59.47	52.29
State	8.23	4.93	4.35	9.50	2.41	0.00	15.32	6.39
Total	48.03	55.92	59.88	50.30	36.11	85.72	74.79	58.68
RENTAL								
K	30.00	32.00	32.00	32.00	35.00	35.00	37.00	
1-6	30.00	32.00	32.00	32.00	35.00	35.00	37.00	
7-8	30.00	32.00	38.00	38.00	42.00	42.00	52.00	
9-12	30.00	32.00	38.00	38.00	42.00	42.00	52.00	
Potential Collections Based on Actual Enroll.	438,720	448,320	472,162	464,208	494,725	494,396	568,460	482,999
Actual Collections	268,240	268,692	280,756	273,985	286,565	278,501	311,188	281,132
% of Potential Collected	61.1%	59.9%	59.5%	59.0%	57.9%	56.3%	54.7% *	58.2%
Total Expenditures	563,216	583,297	718,024	726,077	463,271	862,143	947,639	694,810
% of Total Expenditures Covered by Potential	77.9%	76.9%	65.8%	63.9%	106.8%	57.3%	60.0%	69.5%
Total Cost - Elementary	246,601	232,833	349,455	422,310	252,373	364,612	513,411	340,228
Potential Elementary	240,960	247,776	238,272	234,688	249,445	252,140	266,548	247,118
% Covered by Potential	97.7%	106.4%	68.2%	55.6%	98.8%	69.2%	51.9%	72.6%
Total Cost - Secondary	316,615	350,465	368,569	303,767	210,898	497,531	434,228	354,582
Potential Secondary	197,760	200,544	233,890	229,520	245,280	242,256	301,912	235,880
% Covered by Potential	62.5%	57.2%	63.5%	75.6%	116.3%	48.7%	69.5%	66.5%
Total Local Cost								
Elementary	246,601	180,799	308,884	422,310	219,464	244,338	513,411	305,115
% Covered by Potential	97.7%	137.0%	77.1%	55.6%	113.7%	103.2%	51.9%	81.0%
Secondary	262,349	319,548	341,793	246,411	196,823	497,531	345,254	315,673
% Covered by Potential	75.4%	62.8%	68.4%	93.1%	124.6%	48.7%	87.4%	74.7%

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* Since the district's free lunch count indicates that 39% of the students qualify for free textbooks, the actual non-payment figure is 6.3%.

TEXTBOOK BUDGET--IF TASK FORCE WORK IS NOT DELAYED

Present fee structure:

A. \$37, elem./\$52, sec.

K-6	7179	x	\$37 =	\$265,623
7-12	5860	x	\$52 =	\$304,720

				\$570,343

The expected income is calculated at 54.7%

Expected Income: \$311,978

B. \$42, elem./\$56, sec.

K-6	7179	x	\$42 =	\$301,518
7-12	5860	x	\$56 =	\$328,160

				\$629,678

Expected Income: \$344,434

C. \$46, elem./\$58, sec.

K-6	7179	x	\$46 =	\$330,234
7-12	5860	x	\$58 =	\$339,880

				\$670,114

Expected Income: \$366,552

Budget Position

Expected income + State Funds + Direct Subsidy					Subsidy	
A. \$37/\$52						
\$311,978	+	\$35,000	+	\$586,453	= \$933,431	\$586,453
B. \$42/\$56						
\$344,434	+	\$35,000	+	\$553,997	= \$933,431	\$553,997
C. \$46/\$58						
\$366,552	+	\$35,000	+	\$531,879	= \$933,431	\$531,879

Projected Task Force adoption costs and maintenance costs are as follows:

Foreign Language & Mathematics	\$438,953
Maintenance in other curricular areas	\$494,478

	\$933,431

TEXTBOOK BUDGET--IF TASK FORCE WORK IS DELAYED

Present fee structure:

A. \$37, elem./\$52, sec.

The expected income is calculated at 54.7%

K-6	7179	x	\$37 =	\$265,623
7-12	5860	x	\$52 =	\$304,720

				\$570,343

Expected Income: \$311,978

B. \$42, elem./\$56, sec.

K-6	7179	x	\$42 =	\$301,518
7-12	5860	x	\$56 =	\$328,160

				\$629,678

Expected Income: \$344,434

C. \$46, elem./\$58, sec.

K-6	7179	x	\$46 =	\$330,234
7-12	5860	x	\$58 =	\$339,880

				\$670,114

Expected Income: \$366,552

Budget Position

	Expected income + State Funds + Direct Subsidy				Subsidy
A. \$37/\$52					
	\$311,978	+	\$35,000	+	\$78,022
				=	\$425,000
					\$78,022
B. \$42/\$56					
	\$344,434	+	\$35,000	+	\$45,566
				=	\$425,000
					\$45,566
C. \$46/\$58					
	\$366,552	+	\$35,000	+	\$23,448
				=	\$425,000
					\$23,448

Projected Task Force adoption costs and maintenance costs are as follows:

Foreign Language & Mathematics	\$438,953	if delayed,	\$0
Maintenance in other curricular areas	\$494,478	reduced to	\$425,000
	-----		-----
	\$933,431		\$425,000

**TABLE I
 DECATUR PUBLIC SCHOOLS
 TASK FORCE SCHEDULE**

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
IND. ARTS/VOC. ED.	→ R O	IMPLEMENTATION				EVALUATION	STUDY → PR →
MUSIC	→ R O	IMPLEMENTATION				EVALUATION	STUDY → PR →
FOREIGN LANGUAGE	STUDY → PR →	DELAY	→ R O	IMPLEMENTATION			EVALUATION
MATHEMATICS	STUDY → PR →	DELAY	→ R O	IMPLEMENTATION			EVALUATION
LANGUAGE ARTS	EVALUATION	DELAY	STUDY → PR →	→ R O	IMPLEMENTATION		
HOME ECONOMICS			EVALUATION	STUDY → PR →		→ R O	IMPLEMENTATION
P.E./HEALTH			EVALUATION	STUDY → PR →		→ R O	IMPLEMENTATION
SOCIAL STUDIES				EVALUATION	STUDY → PR →		→ R O
BUSINESS EDUCATION				EVALUATION	STUDY → PR →		→ R O
SCIENCE	IMPLEMENTATION				EVALUATION	STUDY → PR →	→ R O
ART	IMPLEMENTATION				EVALUATION	STUDY → PR	→ R O

PR - TASK FORCE PRELIMINARY REPORT TO CAC (MAY)

R - TASK FORCE REPORT TO CAC (NOV) AND TO BOARD OF EDUCATION (DEC-JAN) FOR APPROVAL OF NEW PROGRAM

O - ORDERING NEW TEXTBOOKS (MARCH-JUNE)

TASK FORCES NOT SCHEDULED ABOVE SHALL CONDUCT THEIR STUDIES AND MAKE THEIR REPORTS AS SCHEDULED BY CAC.

11. MACON COUNTY FILM LIBRARY (\$10,965)

The Macon County Educational Service Region provides a film library for all of the schools (public and parochial) in the county. The membership for participation is prorated based upon the number of students in each district. The membership fee has been 85 cents per student. The ESR has been paying 50 cents of this fee from interest funds.

12. MATH/READING MANAGEMENT SYSTEMS (\$20,000)

This fund is set up to pay for supplies and the printing of tests and ancillary forms used to record and track student progress in the district-wide math and reading programs.

13. PASS (\$9,000)

The performing Arts Series for Students (PASS) is in its twentieth year of bringing live cultural experiences (dance, drama, music) to grades 1-8 students from all the Macon County Schools. PASS is sponsored by the Decatur Area Arts Council, the Regional Superintendent's Office, District #61 Schools, and Kirkland Fine Arts Center. District #61 pays 50 cents per child to attend these performances.

14. TEAMSTERS (\$185,406)

This line item includes salaries and fringe benefits for warehouse workers, mail route deliverers, and instructional material deliverers.

15. STUDENT INCENTIVES (\$2,946)

Since the 1989-90 school year, each of the middle level programs, including Johns Hill, has been funded for student incentive rewards. This discretionary fund is used essentially to reward students for positive achievements/behaviors in various areas.

16. DEPARTMENT DAYS (\$7,350)

Nine department days each year are provided for department head/representative at the high school level. The days may be used to assist new members of the department, to serve as a resource in evaluating department members, to take care of supplies and materials, and to deal with any other department matter which may arise. The funds are used to pay substitutes.

17. OUT-OF-DISTRICT TRAVEL/CONFERENCE ATTENDANCE (\$97,030)

This fund provides transportation to state and regional meetings and conference expenses for teachers, administrators, and Board members. Certain meetings must be attended in order to learn of the rules and regulations of State and Federal Programs.

18. SUPER FUND (MODERNIZATION OF EQUIPMENT) (\$210,000)

The Decatur School District has provided this fund to implement the capital recommendations of the various task forces and to purchase computer-based technology used by all curriculum areas. Approximately 1/4 of this fund was set aside for '91-92 to pay the final payment of the open computer lab in each high school.

19. EXTENDED TIME (\$28,023)

This fund is used to pay nurses, strategists, some vocational education teachers, librarians, and guidance people for extra days work outside of the regular school year. The pay is the per diem rate of 90% of the teachers' contract.

20. CUSTODIAL SERVICES (\$3,042,600)

The costs of custodial salaries and fringes are paid out of the Education Fund. Regular custodians, over-time charges and funds for community education support are included.

21. MS CLERK TYPIST (\$19,845)

As a result of the Middle School Action Group which was initiated in October of 1985, several middle level reform proposals have been funded. Each middle school program (including Johns Hill) has a clerk/typist to assist classroom teachers in the reduction of paperwork. These clerks do typing, run off tests, grade papers, and other routine tasks.

22. BUILDING BUDGETS (\$584,077)

Each school is allotted a building budget in the spring for educational operation of the following year. The total allocation is a flat figure times the projected number of students in the individual buildings. Adjustments are made in the fall when enrollments are finalized.

The ranges for the amounts per student during the past six years are as follows:

Elementary	\$34.17	to	\$42.55
Middle School	\$44.15	to	\$56.34
High School	\$50.65	to	\$63.23

The elementary building budget also has amounts allocated for fine arts and physical education purposes. In addition to the budget for building supplies, amounts are budgeted for the Director of Schools' discretionary funds at elementary and secondary levels.

Two basic factors have entered into the decision on the amount of the building budgets. They are:

1. the financial position of the district
2. the fluctuation in the cost of a "package" of items including common supplies needed in the buildings. (19.0% decrease from the 1990 cost)

The recommended levels for 1992-93 are as follows:

Elementary - Building	36.17
Director's Disc.	.70
PE	.50
Arts	1.10
	<u>38.47</u>
Middle - Building	48.71
Director's Disc.	.69
	<u>49.40</u>
High - Building	54.62
Director's Disc.	1.03
	<u>55.65</u>

Last year's final amount:	\$674,839	(\$15,447 over budget)
If same rates next year:	\$677,401	
If 15% reduction:	\$584,077	(\$90,762 under actual spent.) (\$75,315 under budgeted amount.)

BUILDING BUDGETS - HISTORY

45

	1986-87		1987-88		1988-89		1989-90		1990-91		1991-92		Proposed 1992-93
Elem Bldg	35.74		33.14		33.14		39.61		40.52		42.55		36.17
Director Disc.	.70		.70		.70		.70		.70		.70		.70
PE	1.50		1.50		1.50		.50		.50		.50		.50
Arts	1.10		1.10		1.10		1.10		1.10		1.10		1.10
Total	39.04	(+4.2%)	36.44	(-6.7%)	36.44		41.91 (+15.0%)		42.82 (+ 2.2%)		44.85 (+ 4.7%)		38.47 (-14.2%)
MS Bldg.	47.08		45.52		45.52		52.45		53.66		56.34		48.71
Director Disc.	.69		.69		.69		.69		.69		.69		.69
Total	47.77	(+4.2%)	46.21	(-3.3%)	46.21		53.14 (+15.0%)		54.35 (+ 2.3%)		57.03 (+ 4.9%)		49.40 (-13.4%)
HS Bldg.	52.82		51.06		51.06		58.87		60.22		63.23		54.62
Director Disc.	1.03		1.03		1.03		1.03		1.03		1.03		1.03
Total	53.85	(+4.2%)	52.09	(-3.3%)	52.09		59.90 (+15.0%)		61.25 (+ 2.3%)		64.26 (+ 4.9%)		55.65 (-13.4%)
Net Change	+1.43%		-7.44%		-3.89%		+14.8%		- .6%		+ 3.18%		-11.4%
In Total \$	629,695		582,877		560,186		642,903		639,070		659,392		584,077

23. MS IN-SERVICE (\$9,000)

In 1990-91, the Middle School Action Group was given money to spend on inservice programs for teachers to be trained in programs recommended by the Action Group. This fund has been used to finance workshop leaders and conference speakers who are experts in middle school education programs.

24. ELEMENTARY COMPUTER AIDES (\$102,207)

Elementary computer aides assist teachers and students in integrating computers into the curriculum and to do a variety of time-consuming, technical and trouble shooting tasks. Each elementary building has the services of a half-time aide.

25. KINDERGARTEN SWIMMING (\$9,865)

This is a program of swimming instruction. Classes are taught by the YMCA and meet once a week for fourteen weeks. Program focus is water safety and survival, and will introduce beginning swimming. The program goals are to introduce and encourage development in self confidence, basic water skills, safety skills, personal development, and endurance.

26. PART-TIME SECRETARIES (\$102,310)

Secretaries are provided in the elementary and high schools based upon enrollment. Middle school buildings each have a secretary for 52 weeks and one secretary for 184 days. Every elementary school has one secretary and has at least 10 hours/week of part-time secretarial help. High school libraries have a secretary totaling 1496 hours/year and each of the principal's offices have four secretaries for 52 weeks and two (2) or more secretaries totaling 2080 hours. 100 extra hours of secretarial time are added for every 25 students at the high school.

PAGER SERVICE (\$1248)

The Associate Superintendent and several directors have pager service that enables them to be contacted in the district.

ALTERNATIVE II (\$23,500)

Alternative II is a secondary after-school program. Teachers from each respective secondary school teach the class. Eligible students are those who exhibit deviant behavior that requires them to be excluded from the regular school program.

PUBLIC RELATIONS/EDUCATION FAIR (\$500)

This fund was established to help defray the costs of the Education Fair which is scheduled every other year.

STUDENT ASSISTANCE PROGRAM (\$65,850)

The R.B. King Counseling Center provides student assistance program services to the secondary schools. R.B. King assigns a counselor to each high school and middle school. Specific services include brief therapy sessions with individuals and families; education, training, and consultation for faculty and administration; student education and referral; emergency services; and liaison relationship with the feeder middle schools.

The cost of the program is split 50/50 between the Macon County Mental Health Board and the Decatur School District 61. Some of the district share is provided from grant funds.

HIGH SCHOOL ALTERNATIVES TO SUSPENSION (\$8,000)

In recent years, money has been given to each of the high schools to fund programs which are to serve as alternatives to suspension. These alternatives to suspension programs are run on Saturdays (Eisenhower) or Saturdays and before school (MacArthur/Stephen Decatur). The Eisenhower program has a student work (service) component attached in addition to the students working on assignments. The other two schools have stayed solely with students working only on assignments.

ELEMENTARY CLASS SIZE AIDES (\$214,988)

Each elementary class which exceeds the standard size by 3 to 4 students is considered for a part-time aide, while those exceeding the standard by 5 to 7 students are considered for full-time aides. Aides are placed only if the teacher desires to have them. For the past few years an allocation of 12.5 FTE class size aides has been available. Seven additional FTE aides were made available by Board decision to help in the elimination of K/1 split classes.

HIGH SCHOOL LIBRARY AIDES (\$35,000)

One library aide assists each high school librarian in a variety of time-consuming routine tasks. The use of aides allows the librarian to work with students and staff members in a professional capacity.

VISION/HEARING TECHNICIANS (\$10,017)

Two certified vision and hearing technicians screen students in all schools per state mandate and as referred by teachers and parents

INTERVENTION OUTREACH PROGRAM (\$24,300)

The Intervention Outreach Program for Children is a program which targets Pre K - 12th grade students who have been determined to be at-risk of entering the service system in the future. This program works with the family and the child to help them develop an awareness and understanding of the problems, attitudes, and behaviors leading up to and/or contributing to possible substance abuse use, attendance, and/or drop-out statistics. The intent is to support and strengthen the efforts of the parents toward encouraging their children to be successful in school and to avoid some of the societal pitfalls.

POLICE LIAISON OFFICERS (\$63,000)

The Police Liaison Officers are regular city police officers assigned to duty in the high schools to aid in student control and general law enforcement.

PROJECT D.A.R.E. (Drug Abuse Resistance Education)

PROJECT D.A.R.E. is a drug prevention program taught by uniformed police officers. The core classes (6th grade) receive seventeen weeks of drug prevention lessons and the remaining grade levels receive 4 to 5 lessons. Much of the district's cost (\$48,300) of this program is funded from federal and local grants. Private donations have been received during the last two years so that no Educational Fund dollars have been used.

CROSSING GUARDS (\$5,600)

Crossing Guards are located at intersections and school crossings that are deemed dangerous for children to cross unattended. Major funding for this program is from the City of Decatur budget. The district pays for one of these positions.

NOON-TIME SUPERVISORS (\$204,015)

Noon-time supervisors work in the schools supervising students in the lunch room, halls, classrooms, and play areas during the noon hour. The program allows classroom teachers to have a duty free lunch period.

SCHEDULE B ACTIVITIES (\$537,114)

Schedule B outlines compensation for special assignments over and above those responsibilities of a regular classroom teacher. These activities range from Advisor of Elementary School Patrol to coaching assignments in the various school sports.

VOLUNTEER COORDINATOR (\$29,351)

The Coordinator of Volunteer Services coordinates the recruiting, training, assignment, and recognition of volunteers who serve in the schools.

DRIVER TRAINING CARS (\$17,000)

The district has had to purchase driver training cars for many years. The cars are replaced on a cycle approximately every seven years.

YOUNG AUTHORS (\$3,515)

This program subsidizes the local and state conferences for our elementary students who participate in this writing program. Approximately 800 students participated in the local conference in 1992.

TUITION TO THE SPECIAL ED. DISTRICT (\$300,000)

Programs would be curtailed or reduced in the Macon-Piatt Special Ed District. Programs affected would be those not required by the law (e.g. social worker/counselor)

VARIABLES

REVENUE/EXPENDITURES

EDUCATIONAL FUND. The greatest variety and the largest volume of transactions are recorded here 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 instruction, health, attendance, and lunch programs, and all costs of administration (even those for buildings and grounds), and most insurance such as treasurer's bond, general liability, Board of Education legal liability, workers' compensation, and unemployment compensation. Certain revenues that are credited to this fund include educational tax levies, state aid, textbook rentals, athletics, and lunch programs. The salaries of custodians are charged to this fund.

GENERAL STATE AID (for 1991-92 f.y. \$2,523.48 per pupil foundation level)

General State Aid has been projected utilizing a ratio of 99% of the revised projected enrollment provided herein. Decatur Public School's Chapter One student count of 2,938 pupils will remain as in the prior year.

A 2.% decrease in the per pupil foundation level for 1992-93 has been factored with 5% increases in each of the remaining year projections.

LOCAL TAXES (\$1.84 per \$100.00 of Equalized Assessed Valuation).

In the past ten years, School District #61's total equalized assessed valuation has decreased by 22%. These reductions in values were primarily due to homestead exemptions, lower sales ratios and industrial and commercial tax appeals. Our tax base is expected to grow at a marginal rate of 2% in the 1992-93 school year. A \$.04 Special Education tax rate will be allocated to the Education fund again this year to offset Special Education costs.

Corporate Personal Replacement Tax is estimated slightly higher than FY 91-\$1,593,364.

STATE AID (Formula Driven, Categorical, Non Categorical).
Projected funding to be prorated at 70% of this year's allocation

FEDERAL AID PROGRAMS include: Chapter One and Two, CETA, JTPA, WECEP, Vocational, Adult LPN, Adult Education, Special Education.
Federal Aid will increase 13% for the 1992-93 chapter one program.

LOCAL REVENUE (Programs included--Food Service, Athletics, Textbooks, Summer School, Interest on Investments, Rental and Sale of Property and Equipment Service to Special Education District, and Data Processing Services to other school districts).

The greater sources of local revenue are school lunch program and interest income. The lunch program revenue will balance with its expenses over the next three years. Interest income has been factored at 6.% throughout the next three years.

SALARIES:

For the next three years, salaries have been calculated utilizing contracts based on their current expense levels and updated by certain provisions (in some contracts) to increase costs of seniority and/or experience. Multi-year contracts were averaged for the three year period. Reductions of employees are reflected in each of the next three years.

EMPLOYEE BENEFITS:

For the purpose of projections, a 10% increase has been factored annually. However, changes in insurance market and claim experience coupled with other related inflationary factors may substantially alter the amount of increase in any given year.

PURCHASED SERVICES, CAPITAL EQUIPMENT, SUPPLIES AND MATERIALS:

They have been increased by 5% respectively.

TUITION has been increased annually by 5%.

OTHER FUNDS**OPERATION, BUILDING AND MAINTENANCE FUND:**

All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, including all salaries of maintenance employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment are charged to this fund.

Over the years, this fund received most of its revenues from local taxes. However, due to low tax rate yields and increasing utility costs, allocations of general state aid have been made to this fund. Collections for next three years will increase marginally. The various rates which comprise the Operations, Building and Maintenance fund are as follows: \$.465 per \$100 of E.A.V. for general maintenance; \$.05 per \$100 of E.A.V. for Life Safety; approximately 40% of \$.11 per \$100 E.A.V. for Tort Immunity.

TRANSPORTATION FUND: (\$.20 per \$100 Equalized Assessed Valuation)

If District #61 pays for transporting pupils for any purpose, the expenditure must be charged to the Transportation Fund. This means that this fund must be created to record the expenditure even though there is no tax levied for transportation purposes. All costs of transportation including the purchase of vehicles are to be paid from this fund. Insurance on buses is recorded here, but insurance on bus garages must be recorded in the Operations, Building and Maintenance Fund.

Transportation revenue claims will decrease next year based on an 70% state reimbursement. Expenditures remain at current levels for the 1992-93 school year. However, the fund will experience 10% increases for the next two years due to bus replacements.

BOND AND INTEREST FUND: (for 1991-92 \$.22 per \$100 E.A.V.)

Expenditures are matched by tax levies to voter-approved payments of principal and interest over the life of each issue. The 1973 issue will be paid in March of 1993.

IMRF/SOCIAL SECURITY FUND (for 1991-92 \$.30 per \$100 E.A.V.)

If a separate tax is levied for the purpose of providing resources for District #61's share of social security contributions and retirement benefits for noncertificated employees and all new hires after March 31, 1986 for medicare payments, this fund is created. Payments made to the retirement system are charged to this fund.

Expenditures are paid by the product of an annual open tax rate. In each of the next three years, the Illinois Municipal Retirement Fund agency will issue a contribution rate to the District for the applicable year. Medicare expenses are factored at 1.45% of gross eligible salaries.

WORKING CASH FUND:

Working Cash Fund has no levy. The fund was created by issuance of bonds which have been paid. Cash available in this fund may be loaned to the Educational Fund; the Operation, Building and Maintenance Fund; or the Transportation Fund in order that the use of tax anticipation warrants in these funds will be reduced or eliminated. The estimated interest earned in the next five years is based on a 6% net yield.

Assumptions for the 1992-93 school year:

1. Assumes a decrease of the academic program by deleting the Reading Improvement Program at the elementary level and to return to a six period day at high schools and the six period instruction for teachers at the middle schools.
2. Assumes a 2% decrease in general state aid of "guaranteed per pupil" using the decreased appropriation and reflecting updated statewide changes of assessed valuation and average daily attendance. The per pupil foundation level is figured to be \$2,479.00. One twelfth of the 92 general state aid appropriation (this year's money) will be received in the 1992-93 fiscal year with only eleven twelfths of the 93 general state aid appropriation (next year's money) to be received within the 1992-93 fiscal year.
3. Assumes an 2.5% increase in local equalized assessed valuation but with offsetting tax exemptions for the Enterprize Zone and the Tax Increment Financing district.
4. Assumes the corporate personal replacement tax collections to increase slightly over the 1991 level.
5. Assumes the Chapter I eligibles student count to remain at 2,938.
6. Assumes formula-driven claims, categorical and noncategorical claims to be prorated at 70%.
7. Assumes interest income of 6% on investments.
8. Assumes a 5% inflation factor for Purchased Services, Supplies and Materials and Capital Equipment.
9. Assumes no school closings.
10. Assumes an increase in basic staff allocation by 1.4 FTE.
11. Assumes a decrease in supplemental certified staff allocation by 29.11 FTE, in classified staff of 36.9 FTE, and \$850,499 in program reductions.
12. Assumes no general state aid allocation to the Operations and Maintenance Fund.
13. Assumes the transfer of interest from the Working Cash Fund to the Operations and Maintenance Fund and a loan from Working Cash to the Education fund.
14. Assumes no sale of buildings or land.
15. Assumes a 0% contract increase in expenditures for 1992-93 transportation fund.

YEAR 1 EDUCATION	F.Y. 1992-93												ALTERNATIVE 1	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	
PRIOR FUND BALANCE	3,212,000	9,361,940	11,485,831	9,906,563	12,261,407	11,491,496	10,439,873	9,092,941	8,268,890	6,032,066	4,906,433	4,358,226	3,212,000	
GENERAL STATE AID	2,024,248	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	23,351,527	
CORPORATE TAXES	221,416	19,254	0	163,656	0	57,761	86,641	0	96,268	269,550	0	48,134	962,680	
REAL ESTATE TAXES	4,143,930	591,990	0	3,044,520	253,710	0	0	338,280	84,570	0	0	0	8,457,000	
OTHER STATE AID	123,396	11,218	56,089	258,011	11,218	56,089	44,871	11,218	123,396	56,089	78,525	291,664	1,121,786	
OTHER FEDERAL AID	221,273	331,909	73,758	405,667	405,667	36,879	331,909	626,940	295,031	331,909	442,546	184,394	3,687,882	
OTHER LOCAL	31,089	279,803	217,624	217,624	155,446	310,892	155,446	186,535	248,714	186,535	590,695	528,517	3,108,921	
TOTALS	6,765,353	3,173,017	2,286,315	6,028,321	2,764,885	2,400,465	2,557,712	3,101,817	2,786,822	2,782,928	3,050,609	2,991,553	40,689,796	
EXPENDITURES														
SALARIES	303,383	606,766	3,033,828	2,427,062	2,427,062	2,427,062	2,427,062	2,730,445	3,943,976	2,730,445	2,730,445	4,550,742	30,338,280	
EMPLOYEE BENEFITS	128,068	128,068	149,413	149,413	149,413	170,758	170,758	170,758	170,758	170,758	170,758	405,549	2,134,471	
PURCHASE SERVICES	123,841	165,121	165,121	330,243	371,523	288,962	330,243	330,243	330,243	412,804	206,402	1,073,289	4,128,035	
SUPPLIES & MATERIALS	49,388	115,238	82,313	115,238	98,776	82,313	131,701	131,701	65,851	65,851	115,238	592,655	1,646,264	
CAPITAL OUTLAY	2,490	19,919	14,939	19,919	14,939	2,490	52,286	37,347	24,898	4,980	7,469	47,307	248,982	
OTHER	8,243	14,014	1,649	4,122	2,473	9,892	8,243	2,473	17,311	824	2,473	10,716	82,434	
TUITION	0	0	418,320	627,480	470,610	470,610	784,350	522,900	470,610	522,900	366,030	575,190	5,229,000	
TOTALS	615,413	1,049,126	3,865,583	3,673,477	3,534,796	3,452,088	3,904,644	3,925,867	5,023,647	3,908,561	3,598,816	7,255,449	43,807,466	
CURRENT Y.T.D.	6,149,940	2,123,891	(1,579,268)	2,354,845	(769,912)	(1,051,623)	(1,346,932)	(824,050)	(2,236,824)	(1,125,633)	(548,206)	(4,263,896)	(3,117,670)	
END FUND BALANCE	9,361,940	11,485,831	9,906,563	12,261,407	11,491,496	10,439,873	9,092,941	8,268,890	6,032,066	4,906,433	4,358,226	94,330	94,330	

YEAR 2 EDUCATION	F.Y. 1993-94											ALTERNATIVE 1	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	94,330	6,198,577	8,330,495	6,640,839	9,021,577	8,153,159	7,005,996	5,540,683	4,592,749	2,234,581	1,026,688	372,117	94,330
GENERAL STATE AID	1,938,844	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	24,352,488
CORPORATE TAXES	229,166	19,927	0	169,383	0	99,782	89,674	0	99,637	278,984	0	49,819	996,373
REAL ESTATE TAXES	4,148,695	592,671	0	3,048,021	254,002	0	0	338,669	84,667	0	0	0	8,466,724
OTHER STATE AID	189,805	17,255	86,275	396,865	17,255	86,275	69,020	17,255	189,805	86,275	120,785	448,630	1,725,500
OTHER FEDERAL AID	232,320	348,480	77,440	425,920	425,920	38,720	348,480	658,240	309,760	348,480	464,640	193,600	3,872,000
OTHER LOCAL	28,200	253,800	197,400	197,400	141,000	282,000	141,000	169,200	225,600	169,200	535,800	479,400	2,820,000
TOTALS	6,767,030	3,267,919	2,396,901	6,273,575	2,873,963	2,502,563	2,683,959	3,219,150	2,945,255	2,918,725	3,157,011	3,207,234	42,213,085
EXPENDITURES													
SALARIES	318,552	637,104	3,185,519	2,548,416	2,548,416	2,548,416	2,548,416	2,866,967	4,141,175	2,866,967	2,866,967	4,778,279	31,855,194
EMPLOYEE BENEFITS	140,875	140,875	164,354	164,354	164,354	187,833	187,833	187,833	187,833	187,833	187,833	446,104	2,347,918
PURCHASE SERVICES	130,033	173,377	173,377	346,755	390,099	303,411	346,755	346,755	346,755	433,444	216,722	1,126,953	4,334,436
SUPPLIES & MATERIALS	61,307	143,050	102,179	143,050	122,615	102,179	163,486	163,486	81,743	81,743	143,050	735,688	2,043,577
CAPITAL OUTLAY	3,360	26,880	20,160	26,880	20,160	3,360	70,560	50,400	33,600	6,720	10,080	63,840	336,000
OTHER	8,656	14,714	1,731	4,328	2,597	10,387	8,656	2,597	18,177	866	2,597	11,252	86,555
TUITION	0	0	439,236	658,854	494,140	494,140	823,568	549,045	494,140	549,045	384,332	603,950	5,490,450
TOTALS	662,783	1,136,001	4,086,557	3,892,637	3,742,381	3,649,725	4,149,273	4,167,084	5,303,424	4,126,618	3,811,581	7,766,066	46,494,130
CURRENT Y.T.D.	6,104,247	2,131,918	(1,689,656)	2,380,738	(868,418)	(1,147,162)	(1,465,314)	(947,934)	(2,358,168)	(1,207,893)	(654,570)	(4,558,832)	(4,281,045)
END FUND BALANCE	6,198,577	8,330,495	6,640,839	9,021,577	8,153,159	7,005,996	5,540,683	4,592,749	2,234,581	1,026,688	372,117	(4,186,714)	(4,186,714)

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YEAR 3 EDUCATION	F.Y. 1994-95											ALTERNATIVE 1	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	(4,186,714)	2,022,126	4,222,087	2,528,795	4,960,393	4,128,537	3,016,659	1,610,433	686,838	(1,719,102)	(2,890,026)	(3,534,379)	(4,186,714)
GENERAL STATE AID	2,035,786	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	25,549,111
CORPORATE TAXES	245,488	21,347	0	181,448	0	64,040	96,061	0	106,734	298,855	0	53,367	1,067,340
REAL ESTATE TAXES	4,195,208	599,315	0	3,082,194	256,849	0	0	342,466	85,616	0	0	0	8,561,649
OTHER STATE AID	163,990	14,908	74,541	342,888	14,908	74,541	59,633	14,908	163,990	74,541	104,357	387,613	1,490,819
OTHER FEDERAL AID	234,000	351,000	78,000	429,000	429,000	39,000	351,000	663,000	312,000	351,000	468,000	195,000	3,900,000
OTHER LOCAL	29,000	261,000	203,000	203,000	145,000	290,000	145,000	174,000	232,000	174,000	551,000	493,000	2,900,000
TOTALS	6,903,472	3,385,145	2,493,116	6,376,105	2,983,333	2,605,156	2,789,268	3,331,949	3,037,916	3,035,971	3,260,932	3,266,555	43,468,919
EXPENDITURES													
SALARIES	331,216	662,432	3,312,160	2,649,728	2,649,728	2,649,728	2,649,728	2,980,944	4,305,808	2,980,944	2,980,944	4,968,240	33,121,599
EMPLOYEE BENEFITS	159,099	159,099	185,616	185,616	185,616	212,132	212,132	212,132	212,132	212,132	212,132	503,814	2,651,655
PURCHASE SERVICES	133,673	178,231	178,231	356,462	401,020	311,905	356,462	356,462	356,462	445,578	222,789	1,158,503	4,455,780
SUPPLIES & MATERIALS	59,283	138,327	98,805	138,327	118,566	98,805	158,088	158,088	79,044	79,044	138,327	711,396	1,976,100
CAPITAL OUTLAY	4,410	35,280	26,460	35,280	26,460	4,410	92,610	66,150	44,100	8,820	13,230	83,790	441,000
OTHER	6,950	11,815	1,390	3,475	2,085	8,340	6,950	2,085	14,595	695	2,085	9,035	69,500
TUITION	0	0	383,746	575,619	431,714	431,714	719,523	479,682	431,714	479,682	335,778	527,651	4,796,823
TOTALS	694,632	1,185,184	4,186,408	3,944,507	3,815,189	3,717,034	4,195,494	4,255,544	5,443,856	4,206,896	3,905,285	7,962,429	47,512,457
CURRENT Y.T.D.	6,208,841	2,199,961	(1,693,292)	2,431,598	(831,856)	(1,111,878)	(1,406,226)	(923,595)	(2,405,940)	(1,170,924)	(644,353)	(4,695,874)	(4,043,538)
END FUND BALANCE	2,022,126	4,222,087	2,528,795	4,960,393	4,128,537	3,016,659	1,610,433	686,838	(1,719,102)	(2,890,026)	(3,534,379)	(8,230,252)	(8,230,252)

YEAR 1 EDUCATION F.Y. 1992-93

	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ALTERNATIVE 2 TOTALS
PRIOR FUND BALANCE	3,212,000	9,356,940	11,435,831	9,821,563	12,141,407	11,346,496	10,244,873	8,872,941	8,018,890	5,742,066	4,586,433	3,943,226	3,212,000
GENERAL STATE AID	2,024,248	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844
CORPORATE TAXES	221,416	19,254	0	163,656	0	57,761	86,641	0	96,268	269,550	0	48,134	962,680
REAL ESTATE TAXES	4,143,930	591,990	0	3,044,520	253,710	0	0	338,280	84,570	0	0	0	8,457,000
OTHER STATE AID	123,396	11,218	56,089	258,011	11,218	56,089	44,871	11,218	123,396	56,089	78,525	291,664	1,121,786
OTHER FEDERAL AID	221,273	331,909	73,758	405,667	405,667	36,879	331,909	626,940	295,031	331,909	442,546	184,394	3,687,882
OTHER LOCAL	26,089	234,803	182,624	182,624	130,446	260,892	130,446	156,535	208,714	156,535	495,695	443,517	2,608,921
TOTALS	6,760,353	3,128,017	2,251,315	5,993,321	2,739,885	2,350,465	2,532,712	3,071,817	2,746,822	2,752,928	2,955,609	2,906,553	40,189,796
EXPENDITURES													
SALARIES	303,383	606,766	3,033,828	2,427,062	2,427,062	2,427,062	2,427,062	2,730,445	3,943,976	2,730,445	2,730,445	4,550,742	30,338,280
EMPLOYEE BENEFITS	128,068	128,068	149,413	149,413	149,413	170,758	170,758	170,758	170,758	170,758	170,758	405,549	2,134,471
PURCHASE SERVICES	123,841	165,121	165,121	330,243	371,523	288,962	330,243	330,243	330,243	412,804	206,402	1,073,289	4,128,035
SUPPLIES & MATERIALS	49,388	115,238	82,313	115,238	98,776	82,313	131,701	131,701	65,851	65,851	115,238	592,655	1,646,264
CAPITAL OUTLAY	2,490	19,919	14,939	19,919	14,939	2,490	52,286	37,347	24,898	4,980	7,469	47,307	248,982
OTHER	8,243	14,014	1,649	4,122	2,473	9,892	8,243	2,473	17,311	824	2,473	10,716	82,434
TUITION	0	0	418,320	627,480	470,610	470,610	784,350	522,900	470,610	522,900	366,030	575,190	5,229,000
TOTALS	615,413	1,049,126	3,865,583	3,673,477	3,534,796	3,452,088	3,904,644	3,925,867	5,023,647	3,908,561	3,598,816	7,255,449	43,807,466
CURRENT Y.T.D.	6,144,940	2,078,891	(1,614,268)	2,319,845	(794,912)	(1,101,623)	(1,371,932)	(854,050)	(2,276,824)	(1,155,633)	(643,206)	(4,348,896)	(3,617,670)
END FUND BALANCE	9,356,940	11,435,831	9,821,563	12,141,407	11,346,496	10,244,873	8,872,941	8,018,890	5,742,066	4,586,433	3,943,226	(405,670)	(405,670)

YEAR 2 EDUCATION	F.Y. 1993-94											ALTERNATIVE 2	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	(476,688)	5,627,599	7,799,477	6,069,821	8,450,599	7,582,141	6,434,978	4,969,665	4,021,731	1,663,563	455,670	(198,901)	(476,688)
GENERAL STATE AID	1,938,844	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	24,332,488
CORPORATE TAXES	229,166	19,927	0	169,383	0	59,782	89,674	0	99,637	278,984	0	49,819	996,373
REAL ESTATE TAXES	4,148,695	592,671	0	3,048,021	254,002	0	0	338,669	84,667	0	0	0	8,466,724
OTHER STATE AID	189,805	17,255	86,275	396,865	17,255	86,275	69,020	17,255	189,805	86,275	120,785	448,630	1,725,500
OTHER FEDERAL AID	232,320	348,480	77,440	425,920	425,920	38,720	348,480	658,240	309,760	348,480	464,640	193,600	3,872,000
OTHER LOCAL	28,200	253,800	197,400	197,400	141,000	282,000	141,000	169,200	225,600	169,200	535,800	479,400	2,820,000
TOTALS	6,767,030	3,267,919	2,396,901	6,273,375	2,873,963	2,502,563	2,683,959	3,219,150	2,945,255	2,918,725	3,157,011	3,207,234	42,213,085
EXPENDITURES													
SALARIES	318,552	637,104	3,185,519	2,548,416	2,548,416	2,548,416	2,548,416	2,866,967	4,141,175	2,866,967	2,866,967	4,778,279	31,855,194
EMPLOYEE BENEFITS	140,875	140,875	164,354	164,354	164,354	187,833	187,833	187,833	187,833	187,833	187,833	446,104	2,347,918
PURCHASE SERVICES	130,033	173,377	173,377	346,755	390,099	303,411	346,755	346,755	346,755	433,444	216,722	1,126,953	4,334,436
SUPPLIES & MATERIALS	61,307	143,050	102,179	143,050	122,615	102,179	163,486	163,486	81,743	81,743	143,050	735,688	2,043,577
CAPITAL OUTLAY	3,360	26,880	20,160	26,880	20,160	3,360	70,560	30,400	33,600	6,720	10,080	63,840	336,000
OTHER	8,656	14,714	1,731	4,328	2,597	10,387	8,656	2,597	18,177	866	2,597	11,252	86,555
TUITION	0	0	439,236	698,854	494,140	494,140	823,568	549,045	494,140	549,045	384,332	603,990	5,490,490
TOTALS	662,783	1,136,001	4,086,557	3,892,637	3,742,381	3,649,725	4,149,273	4,167,084	5,303,424	4,126,618	3,811,581	7,766,066	46,494,130
CURRENT Y.T.D.	6,104,247	2,131,918	(1,689,656)	2,380,738	(868,418)	(1,147,162)	(1,465,314)	(947,934)	(2,358,168)	(1,207,893)	(654,570)	(4,958,832)	(4,281,045)
END FUND BALANCE	5,627,599	7,799,477	6,069,821	8,450,599	7,582,141	6,434,978	4,969,665	4,021,731	1,663,563	455,670	(198,901)	(4,757,732)	(4,757,732)

YEAR 3 EDUCATION	F.Y. 1994-95											ALTERNATIVE 2	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	(4,757,732)	1,451,108	3,651,069	1,957,777	4,389,375	3,557,519	2,445,641	1,039,415	115,820	(2,290,120)	(3,461,044)	(4,105,397)	(4,757,732)
GENERAL STATE AID	2,035,786	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	25,549,111
CORPORATE TAXES	245,488	21,347	0	181,448	0	64,040	96,061	0	106,734	298,855	0	53,367	1,067,340
REAL ESTATE TAXES	4,195,208	599,315	0	3,082,194	256,849	0	0	342,466	85,616	0	0	0	8,561,649
OTHER STATE AID	163,990	14,908	74,541	342,888	14,908	74,541	59,633	14,908	163,990	74,541	104,357	387,613	1,490,819
OTHER FEDERAL AID	234,000	351,000	78,000	429,000	429,000	39,000	351,000	663,000	312,000	351,000	468,000	195,000	3,900,000
OTHER LOCAL	29,000	261,000	203,000	203,000	145,000	290,000	145,000	174,000	232,000	174,000	551,000	493,000	2,900,000
TOTALS	6,903,472	3,385,145	2,493,116	6,376,105	2,983,333	2,605,156	2,789,268	3,331,949	3,037,916	3,035,971	3,260,932	3,266,555	43,468,919
EXPENDITURES													
SALARIES	331,216	662,432	3,312,160	2,649,728	2,649,728	2,649,728	2,649,728	2,980,944	4,305,808	2,980,944	2,980,944	4,968,240	33,121,599
EMPLOYEE BENEFITS	159,099	159,099	185,616	185,616	185,616	212,132	212,132	212,132	212,132	212,132	212,132	503,814	2,651,655
PURCHASE SERVICES	133,673	178,231	178,231	356,462	401,020	311,905	356,462	356,462	356,462	445,578	222,789	1,158,503	4,455,780
SUPPLIES & MATERIALS	59,283	138,327	98,805	138,327	118,566	98,805	158,088	158,088	79,044	79,044	138,327	711,396	1,976,100
CAPITAL OUTLAY	4,410	35,280	26,460	35,280	26,460	4,410	92,610	66,150	44,100	8,820	13,230	83,790	441,000
OTHER	6,950	11,815	1,390	3,475	2,085	8,340	6,950	2,085	14,595	695	2,085	9,035	69,500
TUITION	0	0	383,746	575,619	431,714	431,714	719,523	479,682	431,714	479,682	335,778	527,651	4,796,823
TOTALS	694,632	1,185,184	4,186,408	3,944,907	3,815,189	3,717,034	4,195,494	4,255,544	5,443,856	4,206,896	3,905,285	7,962,429	47,512,457
CURRENT Y.T.D.	6,208,841	2,199,961	(1,693,292)	2,431,598	(831,856)	(1,111,878)	(1,406,226)	(923,595)	(2,405,940)	(1,170,924)	(644,353)	(4,695,874)	(4,043,538)
END FUND BALANCE	1,451,108	3,651,069	1,957,777	4,389,375	3,557,519	2,445,641	1,039,415	115,820	(2,290,120)	(3,461,044)	(4,105,397)	(8,801,270)	(8,801,270)

YEAR 1 EDUCATION F.Y. 1992-93

	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ALTERNATIVE 3 TOTALS
PRIOR FUND BALANCE	3,212,000	9,303,112	11,279,016	9,468,502	11,604,884	10,622,998	9,352,719	7,778,550	6,703,402	4,167,771	2,822,122	1,984,930	3,212,000
GENERAL STATE AID	2,024,248	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	1,938,844	23,351,527
CORPORATE TAXES	221,416	19,254	0	163,656	0	57,761	86,641	0	96,268	269,550	0	48,134	962,680
REAL ESTATE TAXES	4,143,930	591,990	0	3,044,520	253,710	0	0	338,280	84,570	0	0	0	8,457,000
OTHER STATE AID	123,396	11,218	56,089	258,011	11,218	56,089	44,871	11,218	123,396	56,089	78,525	291,664	1,121,786
OTHER FEDERAL AID	221,273	331,909	73,758	405,667	405,667	36,879	331,909	626,940	295,031	331,909	442,546	184,394	3,687,882
OTHER LOCAL	26,089	234,803	182,624	182,624	130,446	260,892	130,446	156,535	208,714	156,535	495,695	443,517	2,608,921
TOTALS	6,760,353	3,128,017	2,251,315	5,993,321	2,739,885	2,350,465	2,532,712	3,071,817	2,746,822	2,752,928	2,955,609	2,906,553	40,189,796
EXPENDITURES													
SALARIES	318,879	637,758	3,188,791	2,551,033	2,551,033	2,551,033	2,551,033	2,869,912	4,145,428	2,869,912	2,869,912	4,783,186	31,887,907
EMPLOYEE BENEFITS	138,840	138,840	161,980	161,980	161,980	185,120	185,120	185,120	185,120	185,120	185,120	439,660	2,314,000
PURCHASE SERVICES	135,483	180,644	180,644	361,288	406,449	316,127	361,288	361,288	361,288	451,610	225,805	1,174,186	4,516,100
SUPPLIES & MATERIALS	63,796	148,857	106,326	148,857	127,592	106,326	170,122	170,122	85,061	85,061	148,857	765,549	2,126,525
CAPITAL OUTLAY	4,000	32,000	24,000	32,000	24,000	4,000	84,000	60,000	40,000	8,000	12,000	76,000	400,000
OTHER	8,243	14,014	1,649	4,122	2,473	9,892	8,243	2,473	17,311	824	2,473	10,716	82,434
TUITION	0	0	398,440	597,660	448,245	448,245	747,075	498,050	448,245	498,050	348,635	547,855	4,980,500
TOTALS	669,241	1,152,113	4,061,830	3,856,939	3,721,771	3,620,743	4,106,881	4,146,965	5,282,453	4,098,577	3,792,801	7,797,152	46,307,466
CURRENT Y.T.D.	6,091,112	1,975,905	(1,810,515)	2,136,382	(981,887)	(1,270,278)	(1,574,169)	(1,075,148)	(2,535,631)	(1,345,649)	(837,192)	(4,890,600)	(6,117,670)
END FUND BALANCE	9,303,112	11,279,016	9,468,502	11,604,884	10,622,998	9,352,719	7,778,550	6,703,402	4,167,771	2,822,122	1,984,930	(2,905,670)	(2,905,670)

YEAR 2 EDUCATION	F.Y. 1993-94												ALTERNATIVE 3	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	
PRIOR FUND BALANCE	(2,905,670)	3,151,740	5,203,035	3,521,313	5,528,423	4,480,172	3,165,422	1,517,405	366,014	(2,250,828)	(3,651,815)	(4,491,391)	(2,905,670)	
GENERAL STATE AID	1,938,844	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	2,035,786	24,332,488	
CORPORATE TAXES	229,166	19,927	0	169,383	0	59,782	89,674	0	99,637	278,984	0	49,819	996,373	
REAL ESTATE TAXES	4,148,695	592,671	0	3,048,021	254,002	0	0	338,669	84,667	0	0	0	8,466,724	
OTHER STATE AID	189,805	17,255	86,275	396,865	17,255	86,275	69,020	17,255	189,805	86,275	120,785	448,630	1,725,300	
OTHER FEDERAL AID	232,320	348,480	77,440	425,920	425,920	38,720	348,480	658,240	309,760	348,480	464,640	193,600	3,872,000	
OTHER LOCAL	28,200	253,800	197,400	197,400	141,000	282,000	141,000	169,200	225,600	169,200	535,800	479,400	2,820,000	
TOTALS	6,767,030	3,267,919	2,396,901	6,273,375	2,873,963	2,302,563	2,683,959	3,219,150	2,945,255	2,918,725	3,157,011	3,207,234	42,213,085	
EXPENDITURES														
SALARIES	334,823	669,646	3,348,230	2,678,584	2,678,584	2,678,584	2,678,584	3,013,407	4,352,699	3,013,407	3,013,407	5,022,345	33,482,302	
EMPLOYEE BENEFITS	152,730	152,730	178,185	178,185	178,185	203,640	203,640	203,640	203,640	203,640	203,640	483,645	2,545,500	
PURCHASE SERVICES	142,226	189,634	189,634	379,268	426,677	331,860	379,268	379,268	379,268	474,086	237,043	1,232,622	4,740,855	
SUPPLIES & MATERIALS	66,986	156,300	111,643	156,300	133,971	111,643	178,628	178,628	89,314	89,314	156,300	803,826	2,232,851	
CAPITAL OUTLAY	4,200	33,600	25,200	33,600	25,200	4,200	88,200	63,000	42,000	8,400	12,600	79,800	420,000	
OTHER	8,656	14,714	1,731	4,328	2,597	10,387	8,656	2,997	18,177	866	2,597	11,252	86,555	
TUITION	0	0	424,000	636,000	477,000	477,000	795,000	530,000	477,000	530,000	371,000	583,000	5,300,000	
TOTALS	709,620	1,216,624	4,278,623	4,066,265	3,922,214	3,817,313	4,331,976	4,570,540	5,562,098	4,319,712	3,996,586	8,216,491	48,808,063	
CURRENT Y. T.D.	6,057,410	2,051,295	(1,881,722)	2,207,110	(1,048,251)	(1,314,750)	(1,648,017)	(1,151,391)	(2,616,843)	(1,400,987)	(839,575)	(5,009,257)	(6,594,978)	
END FUND BALANCE	3,151,740	5,203,035	3,521,313	5,528,423	4,480,172	3,165,422	1,517,405	366,014	(2,250,828)	(3,651,815)	(4,491,391)	(9,500,647)	(9,500,647)	

YEAR 3 EDUCATION	F.Y. 1994-95												ALTERNATIVE 3	
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	
PRIOR FUND BALANCE	(9,500,647)	(3,291,807)	(1,091,846)	(2,785,138)	(353,540)	(1,185,396)	(2,297,274)	(3,703,500)	(4,627,095)	(7,033,035)	(8,203,959)	(8,848,312)	(9,500,647)	
GENERAL STATE AID	2,035,786	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	2,137,575	25,549,111	
CORPORATE TAXES	245,488	21,347	0	181,448	0	64,040	96,061	0	106,734	298,855	0	53,367	1,067,340	
REAL ESTATE TAXES	4,195,208	599,315	0	3,082,194	256,849	0	0	342,466	85,616	0	0	0	8,561,649	
OTHER STATE AID	163,990	14,908	74,541	342,888	14,908	74,541	59,633	14,908	163,990	74,541	104,357	387,613	1,490,819	
OTHER FEDERAL AID	234,000	351,000	78,000	429,000	429,000	39,000	351,000	663,000	312,000	351,000	468,000	195,000	3,900,000	
OTHER LOCAL	29,000	261,000	203,000	203,000	145,000	290,000	145,000	174,000	232,000	174,000	551,000	493,000	2,900,000	
TOTALS	6,903,472	3,385,145	2,493,116	6,376,105	2,983,333	2,605,156	2,789,268	3,331,949	3,037,916	3,035,971	3,260,932	3,266,555	43,468,919	
EXPENDITURES														
SALARIES	331,216	662,432	3,312,160	2,649,728	2,649,728	2,649,728	2,649,728	2,980,944	4,305,808	2,980,944	2,980,944	4,968,240	33,121,599	
EMPLOYEE BENEFITS	159,099	159,099	185,616	185,616	185,616	212,132	212,132	212,132	212,132	212,132	212,132	503,814	2,651,655	
PURCHASE SERVICES	133,673	178,231	178,231	356,462	401,020	311,905	356,462	356,462	356,462	445,578	222,789	1,158,503	4,455,780	
SUPPLIES & MATERIALS	59,283	138,327	98,805	138,327	118,566	98,805	158,088	158,088	79,044	79,044	138,327	711,396	1,976,100	
CAPITAL OUTLAY	4,410	35,280	26,460	35,280	26,460	4,410	92,610	66,150	44,100	8,820	13,230	83,790	441,000	
OTHER	6,950	11,815	1,390	3,475	2,085	8,340	6,950	2,085	14,595	695	2,085	9,035	69,500	
TUITION	0	0	383,746	575,619	431,714	431,714	719,523	479,682	431,714	479,682	335,778	527,651	4,796,823	
TOTALS	694,632	1,185,184	4,186,408	3,944,307	3,815,189	3,717,034	4,195,494	4,255,544	5,443,856	4,206,896	3,905,285	7,962,429	47,512,457	
CURRENT Y. T.D.	6,208,841	2,199,961	(1,693,292)	2,431,598	(831,856)	(1,111,878)	(1,406,226)	(923,595)	(2,405,940)	(1,170,924)	(644,353)	(4,695,874)	(4,043,538)	
END FUND BALANCE	(3,291,807)	(1,091,846)	(2,785,138)	(353,540)	(1,185,396)	(2,297,274)	(3,703,500)	(4,627,095)	(7,033,035)	(8,203,959)	(8,848,312)	(13,544,185)	(13,544,185)	

BUILDING FUND YEAR 1	F.Y.1992-93 JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	1,492,731	2,481,675	2,122,986	1,947,178	2,526,637	2,367,109	2,164,070	1,934,263	1,719,484	1,393,729	1,128,222	894,543	1,492,731
GENERAL STATE AID	0	0	0	0	0	0	0	0	0	0	0	0	0
CORPORATE TAXES	55,732	4,846	0	41,193	0	14,539	21,808	0	24,231	67,848	0	12,116	242,313
REAL ESTATE TAXES	1,095,150	44,700	0	849,300	22,350	44,700	44,700	67,050	22,350	22,350	22,350	0	2,235,000
OTHER STATE AID													
OTHER FEDERAL AID													
OTHER LOCAL	8,250	13,750	11,000	2,750	24,750	2,750	27,500	27,500	27,500	24,750	38,500	66,000	275,000
TOTALS	1,159,132	63,296	11,000	893,243	47,100	61,989	94,008	94,550	74,081	114,948	60,850	78,116	2,752,313
EXPENDITURES													
SALARIES	77,760	116,640	103,680	142,560	103,680	103,680	90,720	103,680	103,680	129,600	77,760	142,560	1,296,000
EMPLOYEE BENEFITS	9,600	9,600	1,200	8,400	9,600	8,400	18,000	10,800	13,200	12,000	9,600	9,600	120,000
PURCHASE SERVICES	20,848	208,484	20,848	83,394	20,848	34,747	55,596	20,848	48,646	62,545	20,848	97,293	694,948
SUPPLIES & MATERIALS	43,500	58,000	58,000	72,500	72,500	116,000	159,500	174,000	232,000	174,000	174,000	116,000	1,450,000
CAPITAL OUTLAY	18,480	29,260	3,080	6,930	0	0	0	0	2,310	2,310	12,320	2,310	77,000
OTHER	0	0	0	0	0	2,200	0	0	0	0	0	0	2,200
TOTALS	170,188	421,984	186,808	313,784	206,628	265,027	323,816	309,328	399,836	380,455	294,528	367,763	3,640,148
CURRENT YTD	988,944	(358,688)	(175,808)	579,459	(159,528)	(203,039)	(229,808)	(214,778)	(325,755)	(265,508)	(233,678)	(289,647)	(887,835)
END FUND BALANCE	2,481,675	2,122,986	1,947,178	2,526,637	2,367,109	2,164,070	1,934,263	1,719,484	1,393,729	1,128,222	894,543	604,896	604,896

BUILDING FUND YEAR 2	F.Y. 1993-94												
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	604,896	1,613,941	1,236,217	1,051,318	1,637,327	1,468,223	1,253,365	1,009,222	780,842	436,619	154,961	(92,383)	604,896
GENERAL STATE AID	0	0	0	0	0	0	0	0	0	0	0	0	0
CORPORATE TAXES	57,404	4,992	0	42,429	0	14,975	22,462	0	24,958	69,883	0	12,479	249,582
REAL ESTATE TAXES	1,122,100	45,800	0	870,200	22,900	45,800	45,800	68,700	22,900	22,900	22,900	0	2,290,000
OTHER STATE AID													
OTHER FEDERAL AID													
OTHER LOCAL	8,400	14,000	11,200	2,800	25,200	2,800	28,000	28,000	28,000	25,200	39,200	67,200	280,000
TOTALS	1,187,904	64,792	11,200	915,429	48,100	63,575	96,262	96,700	75,858	117,983	62,100	79,679	2,819,582

EXPENDITURES

SALARIES	81,648	122,472	108,864	149,688	108,864	108,864	95,256	108,864	108,864	136,080	81,648	149,688	1,360,800
EMPLOYEE BENEFITS	10,400	10,400	1,300	9,100	10,400	9,100	19,500	11,700	14,300	13,000	10,400	10,400	130,000
PURCHASE SERVICES	21,815	218,154	21,815	87,262	21,815	36,359	58,174	21,815	50,903	65,446	21,815	101,805	727,180
SUPPLIES&MATERIALS	45,675	60,900	60,900	76,125	76,125	121,800	167,475	182,700	243,600	182,700	182,700	121,800	1,522,500
CAPITAL OUTLAY	19,320	30,590	3,220	7,245	0	0	0	0	2,415	2,415	12,880	2,415	80,500
OTHER	0	0	0	0	0	2,310	0	0	0	0	0	0	2,310
TOTALS	178,858	442,516	196,099	329,420	217,204	278,433	340,405	325,079	420,082	399,641	309,443	386,108	3,823,290
CURRENT YTD	1,009,045	(377,724)	(184,899)	586,009	(169,104)	(214,858)	(244,143)	(228,379)	(344,223)	(281,658)	(247,343)	(306,429)	(1,003,708)
END FUND BALANCE	1,613,941	1,236,217	1,051,318	1,637,327	1,468,223	1,253,365	1,009,222	780,842	436,619	154,961	(92,383)	(398,812)	(398,812)

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BUILDING FUND YEAR 3	F.Y. 1994-95												
	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	(398,812)	632,167	233,754	39,346	632,598	453,560	225,992	(33,380)	(275,947)	(639,723)	(938,534)	(1,200,018)	(398,812)
GENERAL STATE AID	0	0	0	0	0	0	0	0	0	0	0	0	0
CORPORATE TAXES	59,126	5,141	0	43,702	0	15,424	23,136	0	25,707	71,979	0	12,853	257,069
REAL ESTATE TAXES	1,151,500	47,000	0	893,000	23,500	47,000	47,000	70,500	23,500	23,500	23,500	0	2,350,000
OTHER STATE AID													
OTHER FEDERAL AID													
OTHER LOCAL	8,700	14,500	11,600	2,900	26,100	2,900	29,000	29,000	29,000	26,100	40,600	69,600	290,000
TOTALS	1,219,326	66,641	11,600	939,602	49,600	65,324	99,136	99,500	78,207	121,579	64,100	82,453	2,897,069

EXPENDITURES

SALARIES	85,730	128,596	114,307	157,172	114,307	114,307	100,019	114,307	114,307	142,884	85,730	157,172	1,428,840
EMPLOYEE BENEFITS	11,440	11,440	1,430	10,010	11,440	10,010	21,450	12,870	15,730	14,300	11,440	11,440	143,000
PURCHASE SERVICES	22,890	228,900	22,890	91,560	22,890	38,150	61,040	22,890	53,410	68,670	22,890	106,820	763,000
SUPPLIES&MATERIALS	48,000	64,000	64,000	80,000	80,000	128,000	176,000	192,000	256,000	192,000	192,000	128,000	1,600,000
CAPITAL OUTLAY	20,286	32,120	3,381	7,607	0	0	0	0	2,536	2,536	13,524	2,536	84,525
OTHER	0	0	0	0	0	2,425	0	0	0	0	0	0	2,425
TOTALS	188,346	465,055	206,008	346,350	228,637	292,892	358,509	342,067	441,983	420,390	325,584	405,968	4,021,790
CURRENT YTD	1,030,979	(398,414)	(194,408)	593,252	(179,037)	(227,568)	(259,373)	(242,567)	(363,776)	(298,810)	(261,484)	(323,515)	(1,124,721)
END FUND BALANCE	632,167	233,754	39,346	632,598	453,560	225,992	(33,380)	(275,947)	(639,723)	(938,534)	(1,200,018)	(1,523,533)	(1,523,533)

YEAR 1 TRANSPORTATION	JULY	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
F.Y. 1992-93													
PRIOR FUND BALANCE	1,088,266	1,603,566	1,607,288	1,612,178	1,991,750	1,787,057	1,600,304	1,631,764	1,458,234	1,254,926	1,288,213	1,101,375	1,088,266
REVENUE													
STATE AID	0	0	0	203,250	0	0	203,250	0	0	203,250	0	203,250	813,000
CORPORATE TAXES	25,300	2,200	0	18,700	0	6,600	9,900	0	11,000	30,800	0	5,500	110,000
REAL ESTATE TAXES	490,000	20,000	0	370,000	10,000	20,000	20,000	30,000	10,000	10,000	20,000	0	1,000,000
FEDERAL AID	0	630	0	0	30	0	0	0	0	0	0	840	1,500
LOCAL	0	1,000	7,000	13,000	9,000	11,000	1,000	1,000	0	14,000	17,000	26,000	100,000
TOTAL	515,300	23,830	7,000	604,950	19,030	37,600	234,150	31,000	21,000	258,050	37,000	235,590	2,024,500
EXPENDITURES													
SALARIES	0	0	1,110	2,590	2,035	1,665	1,110	1,850	2,220	2,775	1,850	1,295	18,500
PURCHASE SERVICES	0	20,108	0	221,188	221,188	221,188	201,080	201,080	221,188	221,188	221,188	261,404	2,010,800
SUPPLIES & MATERIALS	0	0	1,000	1,600	500	1,500	500	1,600	900	800	800	800	10,000
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	42,000	42,000
TOTAL	0	20,108	2,110	225,378	223,723	224,353	202,690	204,530	224,308	224,763	223,838	305,499	2,081,300
CURRENT BALANCE	515,300	3,722	4,890	379,572	(204,693)	(186,753)	31,460	(173,530)	(203,308)	33,287	(186,838)	(69,909)	(56,800)
END FUND BALANCE	1,603,566	1,607,288	1,612,178	1,991,750	1,787,057	1,600,304	1,631,764	1,458,234	1,254,926	1,288,213	1,101,375	1,031,466	1,031,466

YEAR 2 TRANSPORTATION	JULY F.Y. 1993-94	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	1,031,466	1,559,706	1,562,016	1,567,060	1,996,498	1,770,201	1,562,352	1,636,404	1,443,541	1,218,650	1,293,153	1,085,210	1,031,466
REVENUE													
STATE AID	0	0	0	265,116	0	0	265,116	0	0	265,116	0	265,116	1,060,466
CORPORATE TAXES	25,990	2,260	0	19,210	0	6,780	10,170	0	11,300	31,640	0	5,650	113,000
REAL ESTATE TAXES	502,250	20,500	0	379,250	10,250	20,500	20,500	30,750	10,250	10,250	20,500	0	1,025,000
FEDERAL AID	0	630	0	0	30	0	0	0	0	0	0	840	1,500
LOCAL	0	1,030	7,210	13,390	9,270	11,330	1,030	1,030	0	14,420	17,510	26,780	103,000
TOTAL	528,240	24,420	7,210	676,966	19,550	38,610	296,816	31,780	21,550	321,426	38,010	298,386	2,302,966
EXPENDITURES													
SALARIES	0	0	1,166	2,720	2,137	1,748	1,166	1,942	2,331	2,914	1,942	1,360	19,425
PURCHASE SERVICES	0	22,110	0	243,210	243,210	243,210	221,100	221,100	243,210	243,210	243,210	287,430	2,211,000
SUPPLIES&MATERIALS	0	0	1,000	1,600	500	1,500	500	1,600	900	800	800	800	10,000
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	44,000	44,000
TOTAL	0	22,110	2,166	247,530	245,847	246,458	222,766	224,642	246,441	246,924	245,952	333,590	2,284,425
CURRENT BALANCE	528,240	2,310	5,045	429,437	(226,297)	(207,848)	74,051	(192,862)	(224,891)	74,503	(207,942)	(35,203)	18,541
END FUND BALANCE	1,559,706	1,562,016	1,567,060	1,996,498	1,770,201	1,562,352	1,636,404	1,443,541	1,218,650	1,293,153	1,085,210	1,050,007	1,050,007

YEAR 3 TRANSPORTATION	JULY F.Y. 1994-95	AUGUST	SEPT.	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
PRIOR FUND BALANCE	1,050,007	1,591,187	1,592,977	1,598,172	2,067,192	1,829,095	1,609,957	1,715,432	1,512,149	1,275,478	1,380,914	1,161,672	1,050,007
REVENUE													
STATE AID	0	0	0	306,900	0	0	306,900	0	0	306,900	0	306,900	1,227,600
CORPORATE TAXES	26,680	2,320	0	19,720	0	6,960	10,440	0	11,600	32,480	0	5,800	116,000
REAL ESTATE TAXES	514,500	21,000	0	388,500	10,500	21,000	21,000	31,500	10,500	10,500	21,000	0	1,050,000
FEDERAL AID	0	630	0	0	30	0	0	0	0	0	0	840	1,500
LOCAL	0	1,060	7,420	13,780	9,540	11,660	1,060	1,060	0	14,840	18,020	27,560	106,000
TOTAL	541,180	25,010	7,420	728,900	20,070	39,620	339,400	32,560	22,100	364,720	39,020	341,100	2,501,100
EXPENDITURES													
SALARIES	0	0	1,226	2,860	2,247	1,838	1,226	2,042	2,451	3,064	2,042	1,430	20,425
PURCHASE SERVICES	0	23,220	0	255,420	255,420	255,420	232,200	232,200	255,420	255,420	255,420	301,860	2,322,000
SUPPLIES&MATERIALS	0	0	1,000	1,600	500	1,500	500	1,600	900	800	800	800	10,000
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	46,000	46,000
TOTAL	0	23,220	2,226	259,880	258,167	258,758	233,926	235,842	258,771	259,284	258,262	350,090	2,398,425
CURRENT BALANCE	541,180	1,790	5,195	469,020	(238,097)	(219,138)	105,474	(203,282)	(236,671)	105,436	(219,242)	(8,990)	102,675
END FUND BALANCE	1,591,187	1,592,977	1,598,172	2,067,192	1,829,095	1,609,957	1,715,432	1,512,149	1,275,478	1,380,914	1,161,672	1,152,682	1,152,682

IMRF/SS FUND EXPENDITURES
1992-93

Description	IMRF	FICA	MEDICARE	TOTAL BUDGET
Regular Programs	45,508.00	24,982.00	70,298.00	140,788.00
Special Programs	142,231.00	94,427.00	33,648.00	270,306.00
Adult/Continuing Ed Pgms	-0-	5,566.00	632.00	6,198.00
Vocational Programs	-0-	-0-	632.00	632.00
Interscholastic Programs	-0-	1,829.00	632.00	2,461.00
Summer School Programs	-0-	7,383.00	-0-	7,383.00
Bilingual Programs	-0-	-0-	632.00	632.00
Pupils Services	22,902.00	25,365.00	5,370.00	53,637.00
Instructional Staff	39,857.00	25,523.00	8,850.00	74,230.00
General Administration	17,622.00	8,398.00	1,579.00	27,599.00
School Administration	107,119.00	50,406.00	10,426.00	167,951.00
Business Administration	542,846.00	252,995.00	24,486.00	820,327.00
Central Administration	24,930.00	11,723.00	2,211.00	38,864.00
Community Services	706.00	3,865.00	474.00	5,045.00
Total	\$943,721.00	\$ 512,462.00	\$ 159,870.00	\$1,616,053.00

Board contributes 13.38% IMRF and 6.2% FICA and 1.45% Medicare against all applicable salaries. Rates may change by accrual need annually. Salaries may change by labor negotiations.

1.45% Medicare contributed by board on all new certified teachers and sub-teachers after 3/86--became part of IMRF/SS Fund in FY 88/89.

BOND AND INTEREST REQUIREMENTS

Next Year

1992-93

Sept. 92	1973 Issue	26,625.00	
Mar. 93	1973 Issue	1,091,625.00	1,118,250.00
			49,230

1993-94

Debit Retired			2,253,947
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1994-95

REVENUE			
Interest on Investments	July through June		147,230
EXPENSES			
Transfers to OBM	July through June		49,230
EXCESS OF REVENUE	July through June		98-
FINANCIAL DEFICIT	July through June		2,253,947

1994-95

REVENUE			
Interest on Investments	July through June		147,230
EXPENSES			
Transfers to OBM	July through June		49,230
EXCESS OF REVENUE	July through June		98-
FINANCIAL DEFICIT	July through June		2,253,947

WORKING CASH FUND

Beginning Balance \$2,295,847

1992-93

REVENUE

Interest on Investments July through June 149,230

EXPENDITURES

Transfer to OBM July through June 149,230

EXCESS (or DEFICIT) July through June -0-

FUND BALANCE July through June 2,295,847

1993-94

REVENUE

Interest on Investments July through June 149,230

EXPENDITURES

Transfer to OBM July through June 149,230

EXCESS (or DEFICIT) July through June -0-

FUND BALANCE July through June 2,295,847

1994-95

REVENUE

Interest on Investments July through June 149,230

EXPENDITURES

Transfer to OBM July through June 149,230

EXCESS (or DEFICIT) July through June -0-

FUND BALANCE July through June 2,295,847

ACCOUNT	BAL	REV	EXP	RATIO	AD FUND	TOTAL	OPEN	LED	PER
Madisonville #100	2772	2772	2772	100.00	3,072	4,761	3621.00	47.00	
Frankford #106	4284	4284	4284	100.00	3,120	3,954	4938.00	84.00	
Shoemaker #107	7512	7512	7512	100.00	3,120	4,536	5013.00	84.00	
Frankfort #108	2880	2880	2880	100.00	3,120	4,712	4500.00	84.00	
Madison #109	7128	7128	7128	100.00	3,120	4,716	4875.00	84.00	
Madison #105	12012	12012	12012	100.00	3,216	4,368	4233.00	84.00	
St. Louis #10	12012	12012	12012	100.00	3,216	4,744	4716.00	84.00	
Madison #11	12012	12012	12012	100.00	3,216	4,848	4056.00	84.00	
Madison #12	12012	12012	12012	100.00	3,216	4,872	4128.00	84.00	
Madison #13	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #14	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #15	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #16	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #17	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #18	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #19	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #20	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #21	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #22	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #23	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #24	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #25	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #26	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #27	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #28	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #29	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #30	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #31	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #32	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #33	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #34	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #35	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #36	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #37	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #38	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #39	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #40	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #41	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #42	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #43	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #44	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #45	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #46	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #47	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #48	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #49	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	
Madison #50	12012	12012	12012	100.00	3,216	4,344	5016.00	84.00	

LUDA STUDY, 1991-92

DISTRICT	EAV	ATTEND	FTE	STAFF RATIO	ED FUND TAX RATE	TOTAL TAX RATE	OPER EXP PER PUPIL	%ED FUND SALARY FRINGE
Decatur #61	32359	13259	891.36	14.88	1.840	3.149	3760.00	72.00
Quincy #172	41007	6919	466.83	14.82	1.840	3.594	4352.59	81.30
Marion #2	37841	3885	166.00	23.40	1.840	3.070	3504.11	59.15
Cahokia #187	23697	3924	273.70	14.34	1.840	5.023	4655.00	86.20
Danville #118	31841	6864	496.00	13.84	1.870	3.785	4409.08	81.29
Kankakee #111	31198	5552	376.50	14.75	2.140	4.415	4854.00	72.46
Edwardsville #7	51616	5480	320.00	17.13	2.150	3.340	3820.26	81.40
Alton #11	40812	7316	446.00	16.40	2.150	3.963	4393.00	80.06
Aurora East #131	30140	8969	544.00	16.49	2.175	4.233	4867.81	81.00
Peoria #150	34264	17107	1063.60	16.08	2.180	4.387	5000.76	86.10
Belvidere #100	44535	4659	305.00	15.28	2.275	3.985	3800.22	77.20
Dundee #300	65373	11590	612.68	18.92	2.369	3.566	3888.12	81.80
Rock Island #41	33902	7119	442.85	16.08	2.400	4.380	4346.41	76.35
Granite City #9	35543	8274	433.00	19.11	2.550	4.151	4516.00	84.60
Sterling #5	37106	3900	221.00	17.65	2.590	4.127	3615.96	81.80
Springfield #186	56849	16217	983.60	16.49	2.600	4.115	4692.59	90.30
Normal #5	70161	7731	457.90	16.88	2.620	3.749	3931.00	79.90
Champaign #4	73654	8645	590.79	14.63	2.650	3.758	4324.14	84.50
Oswego #308	52862	4127	219.40	18.81	2.720	4.610	4789.88	78.20
Galesburg #205	43770	5560	400.00	13.90	2.730	4.157	3471.23	77.00
Round Lake #116	26005	5312	280.00	18.97	2.790	4.725	4298.00	80.00
Barrington #220	152883	6513	417.50	15.60	2.893	4.060	6691.00	84.60
Lake Zurich #95	126232	4407	239.80	18.38	2.935	4.088	4357.00	76.70
Urbana #116	53351	5075	366.10	13.86	2.970	4.548	4784.00	79.79
Aurora West #129	55024	8439	518.00	16.29	2.975	4.523	4410.84	83.20
Waukegan #60	39080	12262	745.00	16.46	2.985	4.813	4608.00	86.40
Woodstock #200	69631	4314	248.10	17.39	2.990	4.473	4493.00	80.00
St Charles #303	77973	8471	493.00	17.18	3.005	4.294	4859.13	78.08
Indian Prairie 204	96061	8620	535.30	16.10	3.011	4.593	4829.00	85.86
Naperville #203	102033	16637	1021.46	16.29	3.070	4.346	4627.60	91.20
Mattoon #2	37776	3967	234.94	16.89	3.070	4.961	3821.00	82.08
Rockford #205	42824	28005	1885.43	14.85	3.120	5.086	4938.00	88.55
Bloomington #87	78159	5876	389.69	15.08	3.120	4.536	5043.00	82.68
Freeport #145	39093	4895	279.69	17.50	3.150	4.712	4000.23	83.00
Batavia #101	71819	3852	236.20	16.31	3.180	4.718	4875.85	73.00
Elmhurst #205	135129	6039	412.14	14.65	3.216	4.350	6239.00	83.09
Elgin #46	55324	27725	1735.61	15.97	3.246	4.764	4716.00	90.20
Moline #40	35157	8424	481.02	17.51	3.270	4.840	4098.28	85.48
Harlem #122	38161	5937	393.00	15.11	3.290	5.478	4166.00	86.00
Wheaton #200	89876	12023	732.43	16.42	3.338	4.849	5078.00	84.23
Valley View #365								
East St Louis #189								
Collinsville #10								
Chicago #299								

COUNT: 44
RESPONDED: 40

LUDAALL2.wk3

LUDA STUDY, 1991-92

DISTRICT	EAV	ATTEND	FTE	STAFF RATIO	ED FUND TAX RATE	TOTAL TAX RATE	OPER EXP PER PUPIL	ED FUND SALARY & FRINGE
Marion #2	37841	3885	166.00	23.40	1.840	3.070	3504.11	59.15
Decatur #61	32359	13259	891.36	14.88	1.890	3.149	3760.00	72.00
Edwardsville #7	51616	5480	320.00	17.13	2.150	3.340	3820.26	81.40
Dundee #300	65373	11590	612.68	18.92	2.369	3.566	3888.12	81.80
Quincy #172	41007	6919	466.83	14.82	1.840	3.594	4352.59	81.30
Normal #5	70161	7731	457.90	16.88	2.620	3.749	3931.00	79.90
Champaign #4	73654	8645	590.79	14.63	2.650	3.758	4324.14	84.50
Danville #118	31841	6864	496.00	13.84	1.870	3.785	4409.08	81.29
Alton #11	40812	7316	446.00	16.40	2.150	3.963	4393.00	80.06
Belvidere #100	44535	4659	305.00	15.28	2.275	3.985	3800.22	77.20
Barrington #220	152883	6513	417.50	15.60	2.893	4.060	6691.00	84.60
Lake Zurich #95	126232	4407	239.80	18.38	2.935	4.088	4357.00	76.70
Springfield #186	56849	16217	983.60	16.49	2.600	4.115	4692.59	90.30
Sterling #5	37106	3900	221.00	17.65	2.590	4.127	3615.96	81.80
Granite City #9	35543	8274	433.00	19.11	2.550	4.151	4516.00	84.60
Galesburg #205	43770	5560	400.00	13.90	2.730	4.157	3471.23	77.00
Aurora East #131	30140	8969	544.00	16.49	2.175	4.233	4867.81	81.00
St Charles #303	77973	8471	493.00	17.18	3.005	4.294	4859.13	78.08
Naperville #203	102033	16637	1021.46	16.29	3.070	4.346	4627.60	91.20
Elmhurst #205	135129	6039	412.14	14.65	3.216	4.350	6239.00	83.09
Rock Island #41	33902	7119	442.85	16.08	2.400	4.380	4346.41	76.35
Peoria #150	34264	17107	1063.60	16.08	2.180	4.387	5000.76	86.10
Kankakee #111	31198	5552	376.50	14.75	2.140	4.415	4854.00	72.46
Woodstock #200	69631	4314	248.10	17.39	2.990	4.473	4493.00	80.00
Aurora West #129	55024	8439	518.00	16.29	2.975	4.523	4410.84	83.20
Bloomington #87	78159	5876	389.69	15.08	3.120	4.536	5043.00	82.68
Urbana #116	53351	5075	366.10	13.86	2.970	4.548	4784.00	79.79
Indian Prairie 204	96061	8620	535.30	16.10	3.011	4.593	4829.00	85.86
Oswego #308	52862	4127	219.40	18.81	2.720	4.610	4789.88	78.20
Freeport #145	39093	4895	279.69	17.50	3.150	4.712	4000.23	83.00
Batavia #101	71819	3852	236.20	16.31	3.180	4.718	4875.85	73.00
Round Lake #116	26005	5312	280.00	18.97	2.790	4.725	4298.00	80.00
Elgin #46	55324	27725	1735.61	15.97	3.246	4.764	4716.00	90.20
Waukegan #60	39080	12262	745.00	16.46	2.985	4.813	4608.00	86.40
Moline #40	35157	8424	481.02	17.51	3.270	4.840	4098.28	85.48
Wheaton #200	89876	12023	732.43	16.42	3.338	4.849	5078.00	84.23
Mattoon #2	37776	3967	234.94	16.89	3.070	4.961	3821.00	82.08
Cahokia #187	23697	3924	273.70	14.34	1.840	5.023	4655.00	86.20
Rockford #205	42824	28005	1885.43	14.85	3.120	5.086	4938.00	88.55
Harlem #122	38161	5937	393.00	15.11	3.290	5.478	4166.00	86.00
Valley View #365								
East St Louis #189								
Collinsville #10								
Chicago #299								

COUNT: 44
RESPONDED: 40

LUDAALL2.wk3

LUDA STUDY, 1991-92

DISTRICT	EAV	ATTEND	FTE	STAFF RATIO	ED FUND TAX RATE	TOTAL TAX RATE	OPER EXP PER PUPIL	%ED FUND SALARY & FRINGE
Galesburg #205	43770	5560	400.00	13.90	2.730	4.157	3471.23	77.00
Marion #2	37841	3885	166.00	23.40	1.840	3.070	3504.11	59.15
Sterling #5	37106	3900	221.00	17.65	2.590	4.127	3615.96	81.80
Decatur #61	32359	13259	891.36	14.88	1.890	3.149	3760.00	72.00
Belvidere #100	44535	4659	305.00	15.28	2.275	3.985	3800.22	77.20
Edwardsville #7	51616	5480	320.00	17.13	2.150	3.340	3820.26	81.40
Mattoon #2	37776	3967	234.94	16.89	3.070	4.961	3821.00	82.08
Dundee #300	65373	11590	612.68	18.92	2.369	3.566	3888.12	81.80
Normal #5	70161	7731	457.90	16.88	2.620	3.749	3931.00	79.90
Freeport #145	39093	4895	279.69	17.50	3.150	4.712	4000.23	83.00
Moline #40	35157	8424	481.02	17.51	3.270	4.840	4098.28	85.48
Harlem #122	38161	5937	393.00	15.11	3.290	5.478	4166.00	86.00
Round Lake #116	26005	5312	280.00	18.97	2.790	4.725	4298.00	80.00
Champaign #4	73654	8645	590.79	14.63	2.650	3.758	4324.14	84.50
Rock Island #41	33902	7119	442.85	16.08	2.400	4.380	4346.41	76.35
Quincy #172	41007	6919	466.83	14.82	1.840	3.594	4352.59	81.30
Lake Zurich #95	126232	4407	239.80	18.38	2.935	4.088	4357.00	76.70
Alton #11	40812	7316	446.00	16.40	2.150	3.963	4393.00	80.06
Danville #118	31841	6864	496.00	13.84	1.870	3.785	4409.08	81.29
Aurora West #129	55024	8439	518.00	16.29	2.975	4.523	4410.84	83.20
Woodstock #200	69631	4314	248.10	17.39	2.990	4.473	4493.00	80.00
Granite City #9	35543	8274	433.00	19.11	2.550	4.151	4516.00	84.60
Waukegan #60	39080	12262	745.00	16.46	2.985	4.813	4608.00	86.40
Naperville #203	102033	16637	1021.46	16.29	3.070	4.346	4627.60	91.20
Cahokia #187	23697	3924	273.70	14.34	1.840	5.023	4655.00	86.20
Springfield #186	56849	16217	983.60	16.49	2.600	4.115	4692.59	90.30
Elgin #46	55324	27725	1735.61	15.97	3.246	4.764	4716.00	90.20
Urbana #116	53351	5075	366.10	13.86	2.970	4.548	4784.00	79.79
Oswego #308	52862	4127	219.40	18.81	2.720	4.610	4789.88	78.20
Indian Prairie 204	96061	8620	535.30	16.10	3.011	4.593	4829.00	85.86
Kankakee #111	31198	5552	376.50	14.75	2.140	4.415	4854.00	72.46
St Charles #303	77973	8471	493.00	17.18	3.005	4.294	4859.13	78.08
Aurora East #131	30140	8969	544.00	16.49	2.175	4.233	4867.81	81.00
Batavia #101	71819	3852	236.20	16.31	3.180	4.718	4875.85	73.00
Rockford #205	42824	28005	1885.43	14.85	3.120	5.086	4938.00	88.55
Peoria #150	34264	17107	1063.60	16.08	2.180	4.387	5000.76	86.10
Bloomington #87	78159	5876	389.69	15.08	3.120	4.536	5043.00	82.68
Wheaton #200	89876	12023	732.43	16.42	3.338	4.849	5078.00	84.23
Elmhurst #205	135129	6039	412.14	14.65	3.216	4.350	6239.00	83.09
Barrington #220	152883	6513	417.50	15.60	2.893	4.060	6691.00	84.60
Valley View #365								
East St Louis #189								
Collinsville #10								
Chicago #299								

COUNT: 44
RESPONDED: 40

LUDAALL2.wk3

LUDA STUDY, 1991-92

DISTRICT	EAV	ATTEND	FTE	STAFF RATIO	ED FUND TAX RATE	TOTAL TAX RATE	OPER EXP PER PUPIL	%ED FUND SALARY & FRINGE
Marion #2	37841	3885	166.00	23.40	1.840	3.070	3504.11	59.15
Decatur #61	32359	13259	891.36	14.88	1.890	3.149	3760.00	72.00
Kankakee #111	31198	5552	376.50	14.75	2.140	4.415	4854.00	72.46
Batavia #101	71819	3852	236.20	16.31	3.180	4.718	4875.85	73.00
Rock Island #41	33902	7119	442.85	16.08	2.400	4.380	4346.41	76.35
Lake Zurich #95	126232	4407	239.80	18.38	2.935	4.088	4357.00	76.70
Galesburg #205	43770	5560	400.00	13.90	2.730	4.157	3471.23	77.00
Belvidere #100	44535	4659	305.00	15.28	2.275	3.985	3800.22	77.20
St Charles #303	77973	8471	493.00	17.18	3.005	4.294	4859.13	78.08
Oswego #308	52862	4127	219.40	18.81	2.720	4.610	4789.88	78.20
Urbana #116	53351	5075	366.10	13.86	2.970	4.548	4784.00	79.79
Normal #5	70161	7731	457.90	16.88	2.620	3.749	3931.00	79.90
Woodstock #200	69631	4314	248.10	17.39	2.990	4.473	4493.00	80.00
Round Lake #116	26005	5312	280.00	18.97	2.790	4.725	4298.00	80.00
Alton #11	40812	7316	446.00	16.40	2.150	3.963	4393.00	80.06
Aurora East #131	30140	8969	544.00	16.49	2.175	4.233	4867.81	81.00
Danville #118	31841	6864	496.00	13.84	1.870	3.785	4409.08	81.29
Quincy #172	41007	6919	466.83	14.82	1.840	3.594	4352.59	81.30
Edwardsville #7	51616	5480	320.00	17.13	2.150	3.340	3820.26	81.40
Sterling #5	37106	3900	221.00	17.65	2.590	4.127	3615.96	81.80
Dundee #300	65373	11590	612.68	18.92	2.369	3.566	3888.12	81.80
Mattoon #2	37776	3967	234.94	16.89	3.070	4.961	3821.00	82.08
Bloomington #87	78159	5876	389.69	15.08	3.120	4.536	5043.00	82.68
Freeport #145	39093	4895	279.69	17.50	3.150	4.712	4000.23	83.00
Elmhurst #205	135129	6039	412.14	14.65	3.216	4.350	6239.00	83.09
Aurora West #129	55024	8439	518.00	16.29	2.975	4.523	4410.84	83.20
Wheaton #200	89876	12023	732.43	16.42	3.338	4.849	5078.00	84.23
Champaign #4	73654	8645	590.79	14.63	2.650	3.758	4324.14	84.50
Granite City #9	35543	8274	433.00	19.11	2.550	4.151	4516.00	84.60
Barrington #220	152883	6513	417.50	15.60	2.893	4.060	6691.00	84.60
Moline #40	35157	8424	481.02	17.51	3.270	4.840	4098.28	85.48
Indian Prairie 204	96061	8620	535.30	16.10	3.011	4.593	4829.00	85.86
Harlem #122	38161	5937	393.00	15.11	3.290	5.478	4166.00	86.00
Peoria #150	34264	17107	1063.60	16.08	2.180	4.387	5000.76	86.10
Cahokia #187	23697	3924	273.70	14.34	1.840	5.023	4655.00	86.20
Waukegan #60	39080	12262	745.00	16.46	2.985	4.813	4608.00	86.40
Rockford #205	42824	28005	1885.43	14.85	3.120	5.086	4938.00	88.55
Elgin #46	55324	27725	1735.61	15.97	3.246	4.764	4716.00	90.20
Springfield #186	56849	16217	983.60	16.49	2.600	4.115	4692.59	90.30
Naperville #203	102033	16637	1021.46	16.29	3.070	4.346	4627.60	91.20
Valley View #365								
East St Louis #189								
Collinsville #10								
Chicago #299								

COUNT: 44
RESPONDED: 40

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