

1976

# Recommendations for Survival of St. Anne Community Consolidated District 256

Jack G. Magruder

*Eastern Illinois University*

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RECOMMENDATIONS FOR SURVIVAL OF

ST. ANNE COMMUNITY CONSOLIDATED DISTRICT 256

(TITLE)

BY

JACK G. MAGRUDER

FIELD STUDY

~~THESIS~~

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS  
FOR THE DEGREE OF

SPECIALIST IN EDUCATION

IN THE GRADUATE SCHOOL, EASTERN ILLINOIS UNIVERSITY  
CHARLESTON, ILLINOIS

1976

YEAR

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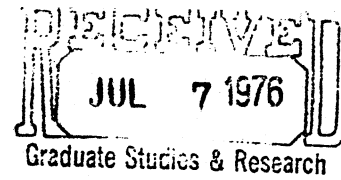
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## CHAPTER I

### REVIEW OF THE DISTRICT'S PRESENT SPECIFIC PROBLEMS

#### General Information

School districts throughout the state of Illinois are experiencing difficulties in maintaining financial stability. To cope with these financial woes, many have chosen to use advance tax monies and issue anticipation warrants. Others have undergone a district-wide slashing of programs, trying to reduce expenditures.

St. Anne Community Consolidated District 256 is not unlike other districts. For the past several years, the district has had difficulty in maintaining the present educational levels and at the same time securing sufficient revenue to meet expenditures.

During the past five years, the district's year-ending actual balance has decreased from \$2,096.43 in 1971 to a deficit year-ending balance of \$40,575.68 in 1975. For various reasons, the district has had to revert to the use of advance tax monies and the issuance of anticipation warrants. With the present trend of the economy, this practice will have to continue if the present level of education is to be offered to the students. However, the use of advance tax monies and issuing anticipation warrants is only a stop gap measure. It, in effect, steals money away from the ensuing year to pay the bills for the current year. Unless measures are taken, this becomes a never-ending process which is impossible to correct.

Therefore, the focus of this study is to develop a plan of action and present possible recommendations to alleviate the present indebtedness and allow the district to become financially solvent.

St. Anne District Elementary 256 encompasses an area of 67.12 square miles and is divided almost equally in Kankakee and Iroquois Counties. The total assessed valuation of the district is \$15,371,113, with \$8,749,578 located in Kankakee County and \$6,621,535 located in Iroquois. The majority of the assessed valuation is in farmland and real estate. Being a typical, small, Midwest, rural community, very few factories or industries are located within the district. Therefore, the tax burden falls upon those who work and live in the district.

The school is located in the village of St. Anne which is approximately sixty miles south of Chicago. Many of the residents are engaged in farming or farm related occupations; others commute to nearby metropolitan areas to work in factories. Very few professional people live or work in the area, and a considerable number of the town's residents are retired and on fixed incomes.

Because of racial turmoil in the St. Anne High School District 302, the population of the community has become very mobile and unstable. The percentage of Title I students has increased from 27 in 1970 to 51 in 1976. This would give an indication that there is a trend toward a downwardly mobile society. Many families are now beginning to move into the community from Kentucky, Tennessee, and Georgia. A large portion of those entering are on some type of Public Aid.

At the beginning of the 1975-1976 school year, the enrollment was 415 in grades kindergarten through eight. To serve the needs of the students, the district has employed a superintendent, a principal, a reading director, twenty teachers, a teacher's aide, two custodians, five cafeteria workers, and two secretaries.



Students, upon completion of the eighth grade, enter St. Anne High School District 302. Being a dual system, each district has its own board of education, administration, faculty, and staff. Other underlying elementary districts which are feeder schools to the High School District 302 are, Wichert Consolidated School District 262 and Pembroke Community Consolidated School District 259. (See appendix A)

### Specific Problems

#### Declining Enrollment

There has been a general trend of declining enrollment starting with the 1969-1970 school year. The enrollment at the beginning of 1969 was 448 and declined to 402 at the start of the 1970-1971 year, or a decrease in student population of 10.27%. In 1971 the enrollment increased to 403 or an increase of .24%. In 1972, Papineau Community Consolidated District Number 266 was dissolved by the state and annexed to District 256. This caused the enrollment to jump to 485 from 403 or an increase of 20.35%. However, a total of eighty-seven students was added to the district due to the annexation. Therefore, the enrollment actually showed a decrease of five students or 1.24% fewer students than the preceding year. During the next three years, the enrollment declined steadily, with enrollment in 1973 being 467 or a decrease of 3.71%, 422 in 1974, a decrease of 5.35%, and 415 in 1975 or a decrease of 6.11%. For a more detailed explanation of enrollment figures see Table 1.

Assuming that the trend continues, an annual decrease of 4.32% is to be expected. This would indicate that the enrollment for the next five years would be as follows: 1976 - 397, 1977 - 380, 1978 - 364, 1979 - 348, and 1980 - 333. Table 2 indicates the projected enrollment for the years 1976 through 1980.

However, by studying the enrollment figures grade by grade, one can see that this trend is not expected to continue. Since 1972, with the annexation of

TABLE 1

ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256  
ENROLLMENT FOR THE PAST TEN YEARS

GRADE	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76
Kdg.	66	60	50	59	44	57	63	50	47	55
First	46	58	63	50	50	37	58	54	44	44
Second	50	43	54	56	40	46	45	53	50	39
Third	37	56	44	53	52	43	53	42	51	52
Fourth	38	40	56	49	49	50	50	53	45	44
Fifth	46	39	41	54	42	46	56	50	52	41
Sixth	34	40	36	43	51	39	54	56	48	52
Seventh	34	37	42	41	37	49	51	58	49	44
Eighth	35	36	40	43	37	36	55	51	56	44
Total	<u>386</u>	<u>409</u>	<u>426</u>	<u>448</u>	<u>402</u>	<u>403</u>	<u>485*</u>	<u>467</u>	<u>442</u>	<u>415</u>
Percent Total		+5.96%	+4.16%	+5.16%	-10.27%	+ .24%	+20.35%	-3.71%	-5.35%	-6.11%

\*In 1972 District 266 was dissolved and annexed to District 256 which, in reality added 87 students. Therefore there was an actual decrease of 1.24%.

TABLE 2

ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256  
PROJECTED ENROLLMENT FOR 1976-1980\*

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<u>YEAR</u>	<u>ENROLLMENT</u>
1976	397
1977	380
1978	364
1979	348
1980	333

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\*Based on annual average decline at 4.32%.

District 266, the rate of decrease has averaged 5.06 percent, which is slightly higher than the original indication. Yet, the greatest decreases have occurred. In 1974 the largest class was the eighth grade class with an enrollment of 56. In 1975 the largest class was the kindergarten class with an enrollment of 55. This would seem to indicate that the decreasing trend is beginning to level off. At the end of the 1975-1976 school year, approximately 44 students will graduate. The projected kindergarten enrollment for 1976-1977 is 52, which would indicate an increase of eight students. Comparing this with the average loss of students due to mobility, which is seventeen per year, the projected 1976-1977 enrollment is 406. This would be a decrease of 2.17% which is far below the previous average decreases.

At this point, it should be mentioned that projecting future enrollment for the district is extremely difficult. Like most districts throughout the nation, the enrollment has been dropping because of the decline in the annual birth rates. However, unlike other rural districts, the community of St. Anne is faced with racial turmoil and disturbances at the high school level. Even though the village of St. Anne has almost entirely white population, St. Anne Community High School District 302 is approximately 80 percent black. This is due to the fact that the schools operate in a dual system with one high school and three underlying elementary districts. Pembroke Community Consolidated District 259 is located east of St. Anne and has an enrollment of 1,108, which is approximately 99 percent black. The other elementary district is Wichert Community Consolidated District 262 which has an enrollment of 160. Due to the racial conflict, disturbances, school closings, and double shifts at the high school, many parents have opted to send their children to surrounding private and public schools. However, as the cost of tuition and transportation increases, more and more families with school-age children are leaving St. Anne. Therefore, it becomes extremely difficult to accurately project the enrollment for future years.

If the projected decrease is accurate, there will be a decrease in the amount of state aid received. The original state aid claim for the 1975-1976 school year was \$140,828.36. The claim for the 1976-1977 school year would be \$133,607.87, which would be a decrease of \$7,220.49. As the enrollment decreases, the amount of state aid will decrease proportionately. However, a tax referendum was passed in May of 1975, which will help offset the decline in monies received. Effects of the tax referendum will be discussed later in the paper.

### State Aid Cutbacks

One of the most devastating occurrences to most school districts in the State of Illinois was the cutback in state aid during the 1976 fiscal year.

Governor Walker, speaking to a joint session of the General Assembly on June 12, 1975, asked for an across the board six percent reduction in General Revenue Fund expenditures for fiscal 1976. The education appropriation bill would be reduced \$101 million, state aid formulas would drop from \$1.254 billion to \$1.179 billion and grants-in-aid money would drop from \$243.1 million to \$228.5 million.<sup>1</sup>

When the State Board adopted the Fiscal 1976 budget, it viewed the request as the minimum needed to support elementary and secondary programs for the coming school year. Consequently, at its June 26th meeting after consideration of the Governor's request, the State Board voted not to recommend education program cuts. The Board did agree, however, in an adopted policy statement, that if reductions are absolutely mandatory they should be made in a way which, "will minimize disruption to educational programs in the State of Illinois". In other words, any cuts which have to be made should be as small as possible and in programs with maximum funding flexibility.<sup>2</sup>

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<sup>1</sup>The Legislature and the Schools, Illinois Office of Education, Division of Governmental Relations, Vol. IV no 21, June, 1975, p. 1.

<sup>2</sup>The Legislature and the Schools, Illinois Office of Education, Division of Governmental Relations, Vol. IV no 24, June, 1975, p. 1.

In July, 1975, Governor Walker proposed his appropriation cuts which were \$142 million less than the requested amount. Of the 8.6% reduction, general state aid was reduced by \$81 million and state funds for the grants-in-aid programs were cut by \$50 million.

The \$1.254 billion requested by HB 2971 to fully fund the formula and to provide an additional \$20 million to downstate districts was reduced to \$1.173 billion. This is an increase of only \$85 million, 7.8 percent over last year's appropriation. At this funding level, many school districts will actually receive less state aid during the 1975-1976 school year than last year.<sup>3</sup>

The grants-in-aid reductions have a direct effect on District 256. In 1974-1975, the district spent \$38,537.23 for tuition of students in special education classes. The reimbursement from the state for these expenditures was computed to be \$18,443.31. However, due to the proration of grants, the district received only \$13,832.48 or \$4,610.83 less than the original entitlement. Transportation for those students which was billed to the district amounted to \$12,204.00. Of this amount, \$9,763.20 was to be reimbursed by the state. However, only \$8,786.88 was reimbursed after the proration. This was an additional \$976.32 that the district had anticipated as revenue but unable to receive.

Another grant-in-aid which was reduced was the amount to be reimbursed by the state for regular transportation. The original amount the state was to reimburse was \$21,125.46. However, the proration of approximately 90 percent reduced this amount to \$19,190.74, or a reduction of \$1,934.22.

The amount of revenue lost to the cutback of state monies for the school lunch program is impossible to calculate because of the method of disbursing funds by the state. However at the present time, the state reimbursement for school lunches is approximately forty-five dollars less per month even though approximately the same number of students are being served. For the nine month school year, this will amount to \$405.00.

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<sup>3</sup>The Legislature and the School, Illinois Office of Education, Division of Governmental Relations, vol. IV no 25, July, 1975, pp. 1-3.

In comparison to the state-wide cutbacks, District 256 has suffered in three of the seven grants-in-aid cutbacks. Table 3 shows the relation of the reductions of District 256 to the state-wide reductions.

TABLE 3  
GRANTS-IN-AID CUTBACKS COMPARED TO  
CUTBACKS IN DISTRICT 256

AREA	STATE-WIDE	DISTRICT 256
Special education	\$34.6 million	\$5,587.15
Pupil transportation	\$ 5.7 million	\$1,934.22
Bilingual education	\$ 3.0 million	- 0 -
Gifted education	\$ 1.0 million	- 0 -
Vocational education	\$ 0.7 million	- 0 -
School lunch	\$ 0.7 million	\$ 405.00
Adult education	\$ 0.2 million	- 0 -
Total	\$45.9 million	\$7,926.37

The amount lost by the local district compared to the total amount in the state seems almost inconsequential. However, when compared to the total budget of the district, it does present a serious problem. To make the situation even more serious, many of these funds were either spent or obligated before the reductions were issued. Subsequently, there was no way to plan for such reductions in the budget.

For a more complete and detailed analysis of the Fiscal 1975 appropriations compared to the Fiscal 1976 appropriations, see appendix B.

The cutbacks in the distributive fund also has a serious effect on the local district. In the past, districts received state aid payments equal to 1/12 of the estimated total entitlement, regardless of the amount appropriated. If proration became necessary because of underfunding, the amount of the reduction was made in the final payment. This would allow schools to operate for the majority of the year with developing cash-flow problems. It also shortens the amount of time that schools would have to borrow money to meet their expenditures. However, this avenue of relief was also eliminated when Governor Walker stated on July 21, 1975, that,

the Illinois Office of Education's plan to prorate state aid claims on

the final June payment is illegal. The 95 percent proration necessary because of his veto reduction in state aid formula, appropriations must be made in each payment rather than the final one.<sup>4</sup>

To substantiate his budget reductions, the Governor has emphasized that, even with the reductions, there is still an increase of 7.8 percent overall. However, this figure may be misleading at best. Throughout Illinois, state aid accounts for only 45 percent of the total school funding. Of the remaining 55 percent, approximately 49 percent is derived from the local property tax which has been growing at an ever slowing rate. The major factors responsible for this slow down are: The automobile and household exemption, the homestead exemption, the elimination of the personal property tax as individuals, the multiplier freeze and the resource equalizer tax roll back. "The cumulative impact of these and other changes has been to virtually eliminate any growth whatsoever in the statewide property tax base."<sup>5</sup> This erosion has become so great that the total increase in statewide equalized assessed valuation over the last two years was less than one percent, whereas in each of the three preceding two year periods, the minimum increase was 8.4 percent.<sup>6</sup>

These factors tend to negate the Governor's rationalizations. The state cannot continue to provide property tax relief, reduce state appropriations and simultaneously preserve the present quality of education.

In the local district, because of the high assessed valuation per pupil, state aid accounts for only 33.58% of total school funding. This makes the tax relief actions even more serious. Since the majority of the funding for the

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<sup>4</sup>The Legislature and the School, Illinois Office of Education, Division of Governmental Relations, vol. IV no 27, July, 1975, p. 1.

<sup>5</sup>The Legislature and the School, Illinois Office of Education, Division of Governmental Relations, vol. IV no 29, August, 1975, pp. 1-3.

<sup>6</sup>Ibid.



district is received from local taxes, these tax monies have not increased significantly. The source of revenue that needs to be supplemented is state aid, and yet, it is the area that is reduced.

Attempts were made to override the Governor's cutbacks, and this move was strongly supported by the Illinois Office of Education. The State Board of Education urged the override of the Governor's vetoes of HB 2989, HB 2971, and SB 1493. (Refer to Appendix C for Resolution by the State Board of Education.)

The Illinois House voted 89-86 to override Governor Walker's \$81 million reduction in HB 2971 to fund the state aid formula. The Senate was then faced with the decision of voting to override the veto or to let the reductions stand. Thirty votes were needed in the Senate to override the veto. The restoration attempt for \$81 million in general state aid failed by a vote of 26 to 32.

The effect of the Governor's cuts on District 256 may seem small and inconsequential when compared to larger districts. However, on a percentage basis, it can be just as drastic for a small district as for a large district. Small districts are usually faced with a higher per pupil cost, a tighter budget, and fewer areas to reduce spending.

District 256, which utilizes the resource equalizer formula, was entitled to \$140,828.36 in general state aid payments for the 1975-1976 school year. However, during the first five months of payments, the original reimbursements were prorated at 97.411724 percent. Therefore, the first five payments totaled \$57,159.70 or \$1,518.78 less than the original anticipated amount. From the original amount, \$83,668.66 was then due the district, which would mean that the next seven payments would have been \$11,952.66 per payment. On January 8, 1976, the district received notice from the Illinois Office of Education, via the Superintendent of the Educational Service Region, that the December payment was to be prorated at 93.980113 percent. By multiplying the amount due the district (\$83,668.66) by .93980113 and dividing by the number of remaining payments (seven), the amount of the December payment was \$11,233.12.

In a communication dated February 9, 1976, the Illinois Office of Education stated that the next four payments for January, February, March, and April would be prorated at 90.305978 percent. By multiplying the monthly amount due the district (\$11,952.66) by the proration (.90305978) and multiplying by the number of months at this proration (4), the district would receive \$43,175.87 through the tenth payment. The months of May and June are paid in one lump sum as a double payment, and this payment is to be prorated at approximately 72 percent. Therefore, the double payment will be approximately \$21,066.98, or \$2,404.42 less than the original entitlement.

The net result is that general state aid claims will be honored at about 94.5 percent throughout the state. For District 256, the 1975-1976 actual payment will total approximately \$132,635.64. This is \$8,192.72 less than the net claim that would have been awarded with full funding. Table 4 is a computational breakdown of the state aid proration as it effects St. Anne Elementary District #256.

TABLE 4

## COMPUTATION OF PRORATED STATE AID

1975-1976 NET ANNUAL CLAIM		\$140,828.36
AMOUNT PAID IN FIRST FIVE PAYMENTS at 97.411724%	(\$11,431.94 X 5)	57,159.70
DECEMBER PAYMENT at 93.980113%		11,233.12
JANUARY, FEBRUARY, MARCH, AND APRIL PAYMENTS at 90.305978%	(\$10,793.96 X 4)	43,175.84
MAY AND JUNE PAYMENTS at approximately 72%	(\$10,533.49 X 2)	21,066.98
TOTAL RECEIVED		\$132,635.64
LOSS IN STATE AID FOR 1975-1976		\$ 8,192.72

St. Anne Community Consolidated District 256 will receive approximately 94.18% of the full funding. Any funding beyond this percent level is contingent on successful passage and the Governor's signing of a supplementary appropriation during the spring session of 1976.

#### Rising Cost of Salaries

Even though the amount of revenue derived from taxes from local residents has not increased significantly and state aid payments have been prorated, salaries for both certified and non-certified personnel have increased significantly over the last five years. As can be seen from the salary schedules from 1972-1973 up to and including the recently adopted 1976-1977 salary schedule, the figures continually spiral upward. (See Appendix D)

Table 5 is a condensed comparison of the total cost of salaries for both certified and non-certified employees for the years indicated.

TABLE 5

## COMPARISON OF SALARY INCREASES

YEAR	CERTIFIED	NON-CERTIFIED	TOTAL	INCREASE DECREASE	%
1972-73	\$204,749.32	\$36,536.78	\$241,286.10		
1973-74	234,516.03	43,870.17	278,386.20	+\$37,100.10	+15.38
1974-75	250,282.20	47,139.38	297,421.58	+ 19,035.38	+ 6.84
1975-76*	248,500.00	43,893.00	292,393.00	- 5,028.58	- 1.69
1976-77**	251,950.00	46,367.64	298,317.64	+ 5,924.64	+ 2.03

\*Estimate based upon the present staff and salary schedule.

\*\*Estimate based on the 1976-1977 salary schedule and a proposed eight percent increase for non-certified personnel.

The 1975-1976 budget shows a decrease in salaries for both the certified and non-certified employees. This was due to the freezing of the base salary for teachers, elimination of teacher aide positions and teacher turnover. Each of these factors will be discussed later in the paper. The significant factor is the 22.22 percent increase in total salaries between 1972-1973 and the end of the 1974-1975 year. If the above mentioned actions had not been taken, the 1976-1977 total salaries would have been approximately \$334,856.85. Had this occurred, the financial position of the district would have been almost impossible to rectify.

#### Declining Assessed Valuation

The assessed valuation in Kankakee County has declined steadily for the past five years. Even though land and property values have increased, these increases have been offset by the automobile and household exemptions, the homestead exemption and the elimination of the personal property tax on individuals. Fortunately, the district gained \$2,670,885 in assessed valuation with the annexation of Papineau District 266 in 1973. This increase in assessed valuation had the effect of increasing the amount of tax monies received from \$221,422.80 to \$254,164.97, or an increase of \$32,742.17. The amount of state aid received in 1972-1973 was \$128,199.82 and increased to \$143,997.67 in 1973-1974 and to \$126,754.70 in 1974-1975. These decreases in monies received are caused by two factors.

First of all the average daily attendance dropped from 430.42 in 1972-1973 to 416.55 in 1973-1974 and 404.51 in 1974-1975. Since one of the factors in the resource equalizer is the total weighted average daily attendance, this has caused the total amount to decrease as the TWADA decreases. Also, as the average daily attendance decreases, the amount of assessed valuation per pupil increases. As this amount increases, the factor of state guaranteed resources is decreased. The state guarantees \$64,615 of assessed valuation per pupil. In computing the state aid claim, the local district must subtract the amount of assessed valuation per pupil from \$64,615. Therefore, as the assessed valuation increases or the average daily attendance declines, the factor decreases and subsequently the amount of state aid received also decreases. However, the overall growth, since 1973, in Iroquois County has not been enough to offset the declines in Kankakee County. As can be seen from Table 6, the total assessed valuation has declined \$23,491 since 1973 and, in Kankakee County alone, the assessed valuation has dropped from \$9,352,777 in 1972 to \$8,749,440. This decline of \$603,337 has resulted in the loss of approximately \$41,000 in tax monies.

TABLE 6  
ANNUAL ASSESSED VALUATION

YEAR	KANKAKEE COUNTY	IROQUOIS COUNTY	TOTAL VALUATION
1971	\$9,191,235	\$3,126,765	\$12,318,000
1972	9,352,777	3,842,420	13,195,197
1973	8,881,299	6,513,305*	15,394,604
1974	8,749,578	6,591,216	15,340,794
1975	8,749,440	6,621,673	15,371,113

\*The total assessed valuation of 1973 includes the Papineau Community Consolidated District #266 which was annexed during the 1971-1972 school year.

As with most districts, the last three years have been the most critical in the battle against inflation and state aid cuts. Yet, for District 256, the revenue from taxes has grown at a slower rate during this period of time than in the years previous. Table 7 shows that, in fact, the amount received in the education fund for 1972 was greater than the amount received in 1974. It also shows

TABLE 7

ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256  
TAX RATES

DATE	Assessed Valuation	Educational Fund	Building Fund	I. M. R. F. Fund	Transportation Fund	Bond & Int. Fund	Liability Fund	Safety Code	Spec. Educ. Building Fund	Total Tax Rate
1970	\$12,328,500	.920	.250	.027	.120	.358	.034	.007		1.764
1971	13,074,191	.920	.250	.028	.199	.326	.040	.008		1.691
1972	15,394,604	.920	.250	.037	.120	.273	.051			1.651
1973	15,340,794	.920	.250	.048	.120	.302	.058			1.698
1974	15,371,113	.920	.250	.005	.120	.293	.065		.020	1.723

that, even though the amount of total taxes extended is greater, the largest portion of these increases have come in the special education building fund, liability insurance fund, and the municipal retirement fund, as is shown in Tables 8 and 9.

TABLE 8

TAXES EXTENDED FOR  
ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256

DATE	Educational Fund	Building Fund	I. M. R. F. Fund	Transportation Fund	Bond & Int. Fund	Liability Insurance	Safety Code	Spec. Educ. Building	Total Taxes Extended
1970	\$113,422.63	\$30,821.25	\$3,328.69	\$14,794.19	\$44,136.02	\$4,191.69	\$ 862.99		\$211,557.46
1971	120,466.63	32,735.48	3,666.36	15,582.09	42,687.05	5,237.66	1,047.53		221,422.80
1972	141,630.42	38,486.51	5,696.00	18,473.53	42,027.26	7,851.25			254,164.97
1973	141,135.70	38,351.99	7,363.58	18,408.95	46,329.19	8,897.66			260,487.07
1974	141,414.24	38,427.78	8,454.11	18,445.33	45,037.36	9,991.21		\$3,074.22	264,844.25



TABLE 9

TAXES COLLECTED FOR  
ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256

DATE	Total Taxes Extended	Since Added & Other Credits	Back Taxes Collected	Collections & Extension Fees	Uncollected Taxes	Net Taxes Paid to School	
						Back Taxes	Current Levy
1970	\$211,557.46	\$371.31	\$3,579.97	\$6,306.69	\$ 9,651.27	\$3,579.97	\$195,970.81
1971	221,422.80	112.59	5,351.66	109.53	15,403.38	5,351.66	206,022.48
1972	254,164.97	. . .	7,915.52	. . .	5,020.29	7,915.52	249,144.68
1973	260,487.07	885.14	1,312.51	. . .	6,269.53	1,312.51	255,102.68
1974	264,844.25	. . .	. . .	. . .	. . .	. . .	257,948.73

The assessed valuation of the district has a dual effect upon the finances of the district. As explained earlier, the amount of tax money available is directly proportionate to the assessed valuation. However, it also effects the amount of state aid received since the assessed valuation per pupil is computed with the guaranteed assessed valuation per pupil.

Since it does have a direct effect on both local tax monies received and the amount of state aid received, it becomes increasingly difficult to maintain quality educational programs. The growth of monies received must be equal to the rate of growth of expenditures.

### Inflationary Trends

In the five year period from 1971 through 1975, the inflationary trend has been staggering for all segments of society. Education, being no different, has had to cope with the increasing costs of almost every major item. During this period, the education fund has increased from \$288,417.79 to \$389,721.56 or an increase of 35.12 percent. Salaries have been the item with the largest monetary increase, jumping from \$197,797.80 in 1970-1971 to \$272,753.85 in 1974-1975. This amounts to a 37.90 percent increase in a five year period. The cost of educational supplies increased from \$9,383.60 to \$10,583.35, even though the amount of supplies purchased was decreased. The building fund, in this time period, has increased from \$42,532.32 to \$50,611.06 or an increase of 18.99 percent. Once again, salaries, supplies, and materials are the largest cost factors. The bond and interest fund, which is relatively stable, has increased only 2.72 percent. Transportation costs have made the biggest jump, increasing from \$19,480.14 in 1971 to \$43,335.57 in 1975. This 122.46 percent increase has been due, in large part, to the increased cost of gasoline, equipment, salaries, and additional bus routes. The Illinois Municipal Retirement Fund, which is based upon a percentage of salaries of non-certified personnel, has increased 112.15 percent. Table 10 shows the expenditures by tax funds, indicating the amount of increase by fund for each of the years.

TABLE 10  
EXPENDITURES BY TAX FUNDS  
FOR  
ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256

YEAR ENDING	EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION*	I.M.R.F.
1971	\$288,417.79	\$42,532.32	\$42,469.00	\$19,480.14	\$3,091.08
1972	314,527.09	42,241.81	41,543.50	21,764.00	3,365.94
1973	310,040.72	36,099.79	40,614.50	32,959.26**	3,787.20
1974	373,249.80	47,532.01	39,647.35	37,466.85	5,283.19
1975	389,721.56	50,611.06	43,624.60	43,335.57	6,557.84

\*Transportation cost include regular transportation and contracted transportation for special education students.

\*\*Additional bus routes were necessary to accommodate the students of annexed area of Papineau District 266.

Total expenditures for the district have increased 34.81 percent from 1971 to 1975. This percentage would have been much greater had not steps been taken as early as 1973 to control expenditures. If the expenditures continue to increase as they have in the past five years, there should be approximately an 8.725 percent increase annually. Since the amount of income is growing at a slower rate than the expenditures, a method must be found to increase income, reduce expenditures, or proceed with deficit spending.

TABLE 11  
INCOME AND DISBURSEMENTS  
FOR  
ST. ANNE COMMUNITY CONSOLIDATED DISTRICT #256

YEAR ENDING	TOTAL INCOME	TOTAL DISBURSEMENTS	DIFFERENCE
1971	\$289,454.60	\$395,990.34	-\$106,535.74
1972	359,449.77	423,442.34	- 63,992.57
1973*	466,926.42	423,501.47	+ 43,424.95
1974	512,531.85	503,178.70	+ 9,353.15
1975	500,137.36	533,850.63	- 33,713.27

\*1973 was the first year that taxes were paid to District 256 for the annexed area of Papineau District 266.

### IOE Mandated Programs to be Implemented

The Illinois Office of Education has mandated that art and health education be at the junior high level. In the past, both programs had been offered, but not to the satisfaction of the IOE. Art has been offered on an elective basis with students participating during study halls and after school. Health education has been offered as a portion of the physical education program, meeting the requirements of one semester of health education during the seventh and eighth grade level. In both cases, the evaluation and recognition team, from the IOE, stated that these courses must be offered on a separate basis with time allotment comparable to other classes.

Two immediate cost factors arise in this situation. First of all, supplies and materials must be purchased to make the programs worthwhile. Since both programs were offered in the past on an abbreviated set-up, the initial cost will not be as great as might be expected. The second cost factor is salaries for trained personnel to teach the classes. Even if a teacher could be hired on a part-time basis, the cost would still present a financial barrier. Therefore, the cost, in these cases, must be diverted by rearranging classes and rescheduling teacher work loads. The specifics of this will be discussed later in Recommendation #7.

### Maintenance Expenditures

In the immediate future, three maintenance projects must be completed to insure the safety and welfare of the patrons of the district.

The gas-fired boiler, which heats ten classrooms, two offices, two locker rooms, cafeteria, restrooms, and multipurpose room in the 1954 addition, passed the annual boiler inspection in 1975, on a conditional status. It was agreed upon by the boiler inspector and the board of education, that approval would be granted if certain immediate steps were taken and that major corrective measures be completed in the summer of 1976. Those corrective measures must include

the replacement of the main manhole cover, replacement of all handhold gaskets, cutting away and replacing all thin, pitted, or corroded areas and replacing the two main safety valves. Bids for this work have not been received as of this date.

The evaluation and recognition team which visited the district in 1975 stated that the lighting in the cafeteria preparation area was substandard and not conducive to working conditions. The bid for the new lighting fixture and installation was \$2,750.00.

The third and major maintenance item is the repair to the roofs which developed serious leaks in the winter of 1975. The primary building, which was built in 1954, has developed numerous leaks, and temporary repairs were necessary to insure that classes could continue to operate in the rooms. The leakage was so extensive that water was running into the light fixtures, moisture was collecting in the ballasts, and the ballasts were burning out. Also, damage was caused to books, paper, and floors when leaks occurred over a weekend. The junior high addition, which was built in 1970, has been a source of constant leaks from the beginning. During the summer of 1973, all gravel and debris was removed from the roof and a coat of Jet-Dry roof coating was applied. This temporarily solved the problem, however, a more permanent action must be taken.

The bids for re-roofing both buildings amounts to \$40,432.00: \$18,931 for the primary building, and \$21,501.00 for the junior high building.

## CHAPTER II

### MEASURES COMPLETED TO DATE

In order to balance the budget in previous years, various measures were enacted in an effort to increase revenue and decrease the expenditures.

#### Tax Referendum

The single most important factor for increasing the revenue was the decision to bring before the people a referendum to increase the educational tax rate from .92 to 1.17. After a prolonged informational campaign, the referendum was passed on May 24, 1975. This referendum was vitally important to the district because of the dual effect it will have on the revenue of the district. Not only will it increase the amount of local tax monies, but it will also increase the amount of general state aid received.

The assessed valuation of the district, at the present time, is \$15,371,113. With previous educational tax rate of .92, the amount received from taxes in the educational fund was \$141,414.24. The 1.17 tax rate will produce an income of \$179,842.22 in local tax monies, assuming the assessed valuation remains the same. The additional \$38,427.78 will be available for the 1976-1977 school year.

State aid, computed on the resource equalizer, has as one of the factors, the operating tax rate. The operating tax rate is computed by adding tax rates in the educational, building, I.M.R.F., and liability insurance funds. The operating tax rate for 1975-1976 was 1.276 which, with full funding, would have produced \$140,828.36. For 1976-1977 the operating tax rate will be 1.29 due to an increase

in the rates in the I.M.R.F., and liability insurance funds. The product of the TWADA, assessed valuation (64,615 - 38,502) and the operating tax rate will produce approximately \$133,600 in general state aid. This decrease of \$7,228.36 will occur because of the declining enrollment. However, due to the cutbacks in state aid during 1975-1976, the amount received is expected to total only \$132,635.64. Therefore, the actual difference will be an increase of approximately \$964.36, assuming full funding occurs in 1976-1977.

The 25¢ increase in the educational fund will be included as part of the factor when computing state aid payments for the 1977-1978 school year. Even though the educational tax rate will increase, the other factors, (TWADA and state guaranteed resources, minus assessed valuation, divided by TWADA) will decrease. By computing the projected tax rate, TWADA and assessed valuation, the general state aid for 1977-1978 should be approximately \$140,048.59. This will provide an increase of \$7,412.95 over 1975-1976 and \$6,448.59 over the projected amount to be received in 1976-1977.

Therefore, because of the increase in the educational tax rate, the tax monies and state aid show a significant increase in the educational fund. The total amount received in 1976-1977 will be approximately \$39,392.14 greater than 1975-1976 and in 1977-1978 it will be approximately \$45,840.73 more than 1975-1976.

#### Reduction of Aides

In the 1974-1975 school year, four aides were employed for use in the general instruction of the students. This consisted of clerical aide, two classroom aides, and a reading laboratory aide. The total salaries for the four positions amounted to \$14,586. At the end of the school year, the board of education decided, due to a decrease in enrollment and the successful transition from one reading program to another, that the position of the two classroom aides should be eliminated. A total of \$5,671 was eliminated from the budget for the 1975-1976 school year.

### Base Salary Freeze

Each year a preliminary budget is made prior to negotiations with faculty and staff. This is a very general outline of expected revenue and expenditures for the upcoming fiscal year. The purpose of this report is to establish the parameters so that negotiations may commence. When the preliminary budget was made, the following recommendation was made by the board. The base salary should be frozen at \$8,400 with increments of the schedule being awarded to the teachers. All non-certified staff would receive a four percent increase in pay.

Due to retirements and teacher turnover, the total cost of teachers salaries decreased from \$216,000 in 1974-1975 to \$211,750 in 1975-1976. The total salaries of non-certified personnel decreased from \$44,591 to \$42,933 because of the aforementioned reduction of aides. This allowed for a total reduction of \$6,108 in salaries for the faculty and staff.

### Elimination of Kindergarten Bus Route

During 1974-1975, kindergarten bus routes were run for both morning and afternoon sessions. However, it was decided that all kindergarten students who were transported would attend the morning session. This action, in fact, eliminates the route which had delivered students to the school for the afternoon session.

The cost of providing transportation for both the morning and afternoon sessions was \$750 per month or \$6,750 per year. The cost of combining two routes and making only one delivery was \$900 per month or \$4,500 per year. Therefore, the savings from this action compared to the previous year was \$2,250.

### Issuance of Tax Anticipation Warrants

In the spring of 1975, the board of education decided that the amount of monies received would not be great enough to meet the expenses incurred prior to July 1. Approximately \$50,000 of additional income would be necessary to defray the expected expenses. Two alternatives were presented to the board to secure the needed monies. Alternative one was to issue two tax anticipation warrants, one



in the amount of \$30,000 and one in the amount of \$20,000. The \$30,000 warrant would be issued and sold prior to June 1, and the \$20,000 warrant would be sold at a later date as needed. The second alternative was to issue one warrant in the amount of \$30,000 and to ask for an early advance on tax monies in the amount of \$20,000. The board opted for alternative two in order to avoid paying interest on the second anticipation warrant.

On May 29, 1975 a \$30,000 tax anticipation warrant was issued and sold at five percent per annum. On June 15, 1975, the board requested \$20,000 in advance tax monies from Iroquois County. The tax anticipation warrant was then redeemed on July 1, 1975, with an added interest of \$125.

## CHAPTER III

### RECOMMENDED ACTIONS TO BE TAKEN BY THE BOARD OF EDUCATION

#### Recommendations for Immediate Implementation

The following portion of the paper is devoted to recommended actions to be considered, and the possible implementation, by the board of education. Each recommendation will be listed separately and will be accompanied by an explanation of why it is possible, the estimated amount of money to be saved, and effects of such recommendations on the educational system.

These actions are recommended in order to reduce expenditures and allow the district to operate without the use of advance tax monies or the utilization of anticipation warrants. The list of recommendations is in a sequential order in regard to the effect each will have on the educational system of the school. The order is from those considered to be least harmful to those that are the most detrimental.

#### Anticipation Warrants

To pay all of the anticipated bills for the current year, it will be necessary to receive advance tax monies, issue anticipation warrants or both.

Sufficient funds should be available to pay all of the expenses up to the May board meeting. There will not be enough funds available at that time to pay the expenses incurred from April 19 to May 17. Therefore, it will be necessary to receive additional funds prior to that time. It is recommended that a resolution

be passed at the March 15, 1976 regular meeting of the board calling for the issuance of anticipation warrants in the amount of \$70,000. These warrants should be numbered one, two, and three and issued for \$30,000, \$20,000 and \$20,000 respectively. They may then be sold in that order as the need arises. These warrants would then be repayable, in order, as the tax monies are received.

Additional funds may also be received by receiving advance tax monies. This may be accomplished by using 1976-1977 tax monies to pay bills incurred and payable in the 1975-1976 school year. In the past, early tax money has been received from both Kankakee and Iroquois Counties. However, in 1975 the tax bills were late in issuance and collection in Kankakee County. This made it impossible to receive any advance monies from Kankakee County. If a similar situation should occur again this year, in one or both counties, this will produce a serious problem. The county clerk in each county should be contacted to check the current status of issuance and collection of tax bills. If assurance is received from the county clerks that advance tax monies will be available, it is recommended that only the first tax anticipation warrant be presented to the bank. Any need for additional revenue may come from advance taxes.

It should also be kept in mind that these anticipation warrants must be redeemed with the first tax monies that are available to the district. Both the principal and interest are payable, with the interest varying between five and five and one-half percent. On the \$30,000 warrant, the interest would be \$125 at five percent and \$137.50 at five and one-half percent, if redeemed within a month.

Another alternative is to borrow a portion of the amount needed from the bond building fund. At the present, \$18,865 is invested in a certificate of deposit at five percent and due April 24, 1976. It would be possible to use any or all of this amount to pay the bills as needed. This, of course, would mean a loss of interest from the CD and would require repayment to the bond building fund when sufficient monies became available.

## ISSUE ANTICIPATION Warrants

### Recommendation #1

It is recommended that an early effort be made to contact the county clerks from both counties as to the status of the issuance and collection of tax bills. If there is any doubt as to the approximate date of collection, it would be advisable not to use this method. The tax anticipations should be prepared and presented to the bank as necessary.

It is not advisable to cash in the bond building fund CD because the amount of the interest earned is greater than the cost of interest on the warrant.

## Reduction in Staff

### Recommendation #2

Eliminate the position of building principal and combine the duties of the superintendent and principal.

In the summer of 1973, a building principal was employed to aid the superintendent in administrative duties. The recommendation to employ a principal came from the office of the Superintendent of Public Instruction after their visitation in 1972. Since that time, the enrollment has declined to such a point, that once again the administrative duties may be handled by a combination superintendent/principal. (This was verified by members of the Illinois Office of Education during their evaluation and recognition visit in November, 1975.)

At the present time, the superintendent's salary is \$21,000 and the principal's salary is \$15,000. The present superintendent is retiring, effective June 30, 1976, and even though a new superintendent has not been named, a savings of approximately \$16,500 can be anticipated.

The effect on the educational system from this action cannot be stated in specific terms. However, regardless of who the new superintendent may be, it will require an endless number of hours to become acquainted with the system. Unique

problems now face the district due to the possible dissolution of the present high school district. If the high school district is in fact dissolved, the underlying elementary districts would also face dissolution and annexation. Also, at this point in time, a committee has been established to study the feasibility of forming a district of grades, kindergarten through twelve, for students in district 256 and Wichert Community Consolidated District 262. These factors are mentioned only because of the necessity of having a superintendent who will be available and willing to spend a tremendous amount of time working with this situation.

In order to accomplish all aspects of administration and carry out the subsequent duties, several actions may become necessary.

1. Place greater emphasis on curriculum coordinating committees with responsibility and authority.
2. Designate team leaders at various grade levels to coordinate and advise other personnel in the area.
3. Develop a position of head teacher at the junior high level. This person would be responsible for seeing to it that routine details would be carried out and policies implemented. This person would also have input into the administrative process and would be awarded an additional \$1,000.00 to the present salary.

By implementing the above actions, the superintendent assumes more of a position as an organizer and disseminator of information by delegating responsibilities to those people who are capable to doing the work. It also encourages input and action from those who are responsible for implementing decisions and policies.

### Recommendation #3

Combine the positions of secretary, bookkeeper, and treasurer into one position.

The district now employs a secretary at a salary of \$7,280 per year, who serves both secretary and bookkeeper for the district. In addition to this, a treasurer is employed for the district at a salary of \$900 per year. Much of the work that is completed by the treasurer is a duplication of the work that is required of the secretary/bookkeeper. By paying the secretary \$500 per year in addition to the salary already received, the work may be completed in a shorter period of time. The estimated savings of this action would be approximately \$400.

The effect of this action will not only save money, but it will also reduce the amount of time required to complete the necessary work. This is due to the fact that the treasurer works outside of the district, and the bookkeeper must wait for his figures to complete certain aspects of the work. However, the greatest portion of the work load will fall into the two week prior to the regular board meeting. Board meetings are now held the third Monday of each month with faculty and staff being paid the first Tuesday following the third Monday of the month. If the positions are combined, it is imperative that pay-days be scheduled on a specific day of the month. This would provide a schedule to work by and would increase the efficiency of the position.

### Recommendation #4

Establish a working cash fund.

In order to dissolve the present indebtedness and to provide money to meet the ordinary and necessary disbursements for salaries and other school purposes, the board of education should adopt a resolution establishing a working cash fund. This may be levied by a separate resolution by the last Tuesday in September in each year. This tax, which shall be known as the "working cash fund tax", shall

not exceed .05 percent of the assessed valuation of the district. The money collected from the working cash fund tax and any interest from investments of the working cash fund, shall be transferred to the education fund, or operation, building, and maintenance fund of the district. The board of education may abolish the working cash fund by adopting a resolution to do so. At such time, any balance in the working cash fund must be transferred to the educational fund at the end of the then current school year.

At the present assessed valuation of \$15,371,103, the working cash fund tax of .05 percent would provide an additional \$7,685.56 in tax monies annually. If there is any increase in assessed valuation, the monies received will increase proportionately. Also, the working cash fund tax is included in the operating tax rate which is one of the factors in the resource equalizer. The increase in the multiplier will produce approximately \$5,146.54 in additional state aid each year.

Therefore, the total increased revenue from the working cash fund will be \$12,832.10 each year. This revenue may be used, as stated before, to relieve indebtedness and pay normal operating expenses. It is important that this recommendation be given consideration because of the limited number of measures by which districts may gain additional revenue. The reason for this is due to the resource equalizer formula which guarantees each elementary district the number of dollars per child their operating tax rate would generate, if the districts' assessed valuation was \$64,615 per child. Therefore, the only way a district can increase its operating dollars is to increase its operating fund tax rate.

The effect that this will have on the local tax payers is very small, but it will increase the amount of taxes paid. For every \$10,000 dollars of equalized assessed valuation, the increased tax will be \$5.00.

#### Recommendation #5

Eliminate one worker from the cafeteria and kitchen area.

Over eighty percent of the students and ninety percent of the faculty and staff participate in the hot lunch program daily. The district had always employed a cafeteria manager and three cafeteria workers. During the 1972-1973 school year, with the annexation of Papineau District 266, a fourth cafeteria worker was hired to serve the needs of the additional students. However, since that time, the enrollment has dropped significantly and is approaching the same enrollment prior to 1972-1973. By eliminating the position of the fourth cook, an approximate savings of \$2,568 will be realized.

#### Special Education Services

##### Recommendation #6

Establish two or more special education classrooms in the building to serve the needs of the children from the district.

The district is a member of the Kankakee Area Special Education Cooperative (KASEC) which serves the needs for all students in special education in the fourteen cooperating school districts. The district is then charged a tuition rate for each participating student depending upon his classification and/or the severity of his handicaps.

Since the special education cooperative does not have a building of its own, it must rent rooms from various schools and churches in the area. The rental on such classrooms is \$1,200 per classroom per year. One such classroom is in the upper grade building in District 256 and houses students who are classified as intermediate EMH. In the upper grade building, two vacant classrooms exist which could also be rented to the cooperative. This would mean an additional income of \$2,400.00 per year.

Rental of these rooms would be contingent upon an agreement with the special education director that all or most of the students staffed into these



rooms would be from the district. This would decrease the cost of special transportation which is now paid by the district, eighty percent of which is reimbursed by the state. Assuming that at least fourteen students from the home district could be staffed into these rooms, there would be an approximate savings of \$200.

Educationally, this is much more practical than the present system of bussing students to various schools throughout the county. As it is, some students are bussed a total of eighty miles and as much as four hours per day. By eliminating the bussing, students will be in classes longer and spend less time viewing the country side.

#### Recommendation #7

Reduce the present social work and psychological services of the district.

Psychological and social work services are furnished by the Kankakee Area Special Education Cooperative, and a fee is prorated according to the amount of time the specialists spend in the district. At the present time, both a psychologist and a social worker spend one day per week in the district. Their assignments and work schedule is determined by the administrator of the building. The psychological services cost the district \$3,459.72 in 1975-1976, with \$1,000 being reimbursed by the state. Social work services cost \$4,884.22, with \$2,000 being reimbursed by the state. The combined cost of these services is \$5,343.94.

(Refer to Appendix E)

It is recommended that both psychological and social work services be reduced by one-half of the time that they spend in the district. The savings of such an action would be approximately \$2,672.97.

This would affect the services of the school, but the severity of the effect is unknown. From past experiences, regardless of the amount of time the individual is assigned to the district, the work is completed and all necessary reports, forms, and staffings are completed. A negative effect that may arise is

the amount of time between the initial referral and the time that the actions occur. Even this may have a positive effect in that it will allow teachers and administrators time to reevaluate the individual students.

#### Reorganization of Teaching Assignments

##### Recommendation #8

Reassign teaching duties to individual teachers to comply with IOE mandated programs without employing additional staff personnel.

The Illinois Office of Education has mandated that art be offered to junior high students and health education be offered as a subject independent of physical education. To comply with the mandated art program, a junior high teacher may be reassigned from a study hall to teach art. Presently, the junior high social studies teacher is qualified to teach art, and has charge of a study hall in the afternoon. Art classes may then be presented on an elective basis with students choosing between chorus and art.

The physical education instructor, who is qualified to teach health education, now teaches physical education to all students in grades one through eight. In order for him to also teach health education, he will have to relinquish part of his duties. This may be accomplished by naming him as Coordinator of Physical Education. He may then coordinate activities which classroom teachers may direct. It will be necessary for teachers in grades one and two to direct their own physical education classes under his direction and guidance.

In a real sense, there will be no savings of present expenditures, but it will eliminate the necessity of hiring additional personnel to fulfill the program.

#### School Assemblies

##### Recommendation #9

Eliminate all school assembly programs provided by the School Assembly Service.

The School Assembly Service has been contracted in the past to provide educational assemblies six times throughout the year. The average cost of these programs is approximately \$500 per year.

The value of these programs is questionable because of the age range of the audience. A performer must gear his production to the interests of students who range in age from five to fifteen. The general results are to aim at the middle age groups and hope that the younger and older groups receive some entertainment.

To replace these assemblies, an effort should be made to secure local talent to speak or perform before a selected audience. The programs may then be scheduled and programmed for a specific group.

#### Several Areas in the Building and Maintenance Program Should be Scrutinized

##### Recommendation #10

Strong consideration should be given to the value of the Honeywell maintenance contract.

On March 1, 1975, a service contract was signed with Honeywell Inc., for mechanical maintenance on all pneumatic heating units, and preventive maintenance on all units annually. Since the signing of the contract, Honeywell has completed one preventive maintenance check and has made five trips for mechanical maintenance. The work completed includes; resetting controls in library and science room, cleaning dirty contacts in room 5E, reversing damper linkage in band/music room, repairing vent in library, repairing control unit in kindergarten room, and installing circuit breaker unit in kindergarten room. In performing this work, there was a total accumulation of nineteen hours labor and seven hours travel time.

The cost of the contract is \$272.66 per month or \$3,271.92 per year. By dividing the cost of the contract by the total number of hours, it computes to \$125.84 per hour. This of course, does not include parts which were necessary for repairs.

It is recommended that the area representative from Honeywell be contacted as to the amounts charged per hour for travel time and labor. It is impossible to estimate the amount of savings or increased cost because of the unforeseen problems that may occur in the future. However, since the units are only in their fifth year of service, it would seem that the problems should be minimal in the immediate future.

#### Recommendation #11

Issue Life/Safety Bonds to repair the roof on both buildings.

Both the primary building, which was built in 1955, and the upper grade building which was built in 1970, have been continual sources of problems with roof leakage. During the 1975-1976 school year, the problems have increased to points of causing a health and safety hazard. Portions of the ceiling tile, floor tile, and interior walls have been damaged due to the leaks in the roof. Fluorescent lights have also been damaged because of the water setting in the fixtures and moisture collecting in the ballasts.

It is recommended that the roof on both buildings be completely removed and a new roof installed. The estimated cost of such work will be approximately \$40,000. Since there are not sufficient funds in the operation, building, and maintenance funds, the board must borrow the needed amount. This amount may be paid back by levying a tax for fire prevention and safety purposes. The first step in such an action is to secure a written statement from a licensed architect or engineer stating that the existing condition presents a health and/or safety hazard. This statement must be accompanied by an estimate of the cost of such repairs, which in turn must be approved by the superintendent of the educational service region and the Superintendent of Public Instruction. This approval shall then be the authority of the county clerk to extend such taxes.

Even though the cost of repairing and replacing the roof will increase the tax rate by .05, it will not require that money be expended from the amounts

presently available in the operation, building, and maintenance fund.

#### Recommendation #12

Two custodians are presently employed to maintain both the primary and upper grade buildings. The primary building consists of ten classrooms, three offices, kitchen, multipurpose room, two shower rooms, two storage rooms, and two restrooms. The upper grade building consists of twelve classrooms, library, reading laboratory, science laboratory, band/music room, and four restrooms. In addition to the two custodians, one janitorial helper is employed on an hourly basis. Originally, the amount budgeted for this position was \$1,000. However, during the 1974-1975 year the amount for janitorial help exceeded \$2,000.

It is recommended that the amount expended be reduced to \$1,000 per year. There are two alternatives, by which, this may be accomplished. One is to increase the head custodian's salary by \$1,000 and allow him to hire additional help which he would pay personally. The second method would be to require the head custodian to submit a work plan for the year, including: hourly rate for help, number of hours for help each month, duties which the aide is responsible for and the total cost of janitorial help. The total amount requisitioned should not exceed \$1,000. The approximate savings of this recommendation would be \$1,000.

#### Recommendation #13

Reduce the amount of expenditures for janitorial supplies.

Janitorial supplies have almost doubled in cost in the past five years and for the past three years the budgeted amount has been insufficient. During the first two-third of FY76, the budget for custodial supplies shows a deficit of \$2,191.70. In an effort to reduce the expenditures in janitorial supplies, it is recommended that the superintendent be required to sign a purchase order for every item purchased. This will prevent high-pressure salesmen from coercing or persuading the head custodian into signing for materials or supplies.

It is also recommended that the custodian be required to inventory the present quantity of supplies, anticipate needed supplies and requisition the needed supplies through the office of the superintendent. By using this method, a more accurate budget may be made for this category. The approximate savings in this area would be \$1,000.

#### Recommendations for Future Consideration

It is suggested that recommendations one through thirteen be implemented for FY77. If the present economic situation remains the same, state aid is fully funded and unforeseen major expenditures are not necessary, the expenditures should not be greater than the income. If, however, the expenditures continue to be greater than the revenue, then additional measures must be taken. These recommendations will be presented in two phases. Phase I will include measures that will reduce expenditures but will not detract from the academic portion of the school. Phase II will include measures that will reduce expenditures and will also be detrimental to the educational program.

#### Recommendation #14

Eliminate competitive athletics.

Competitive athletics involves both boys and girls in grades six through eight. Boys participate in baseball, basketball, and track. Girls participate in softball, volleyball, and track. The elimination of such programs would eliminate coaching salaries of \$450. Officials for athletic contests is budgeted at \$1,000. Special transportation for contests is budgeted at \$750 and materials and supplies are budgeted at \$1,500. This would also necessitate the withdrawal from the Kan-Will Athletic Conference, the dues for which are \$60, and the IESA, for which the dues are \$90. Revenue from athletic contests is approximately \$1,000 per year. Therefore, the total deficit in the athletic program is \$3,850 per year.

Even though this measure would not directly effect the academic quality

of the school, it would effect approximately 100 students who participate in these programs annually.

Indirectly, this measure may cause the academic quality to suffer.

Some of the students who are active in the athletic programs maintain a certain academic level to remain eligible. If these activities are withdrawn, some of the motivation will be removed. Also, students will have more free time to cope with and very little to occupy them. It is possible that vandalism, which has been minimal in the past, may increase because of the additional free time and less supervision of the school after hours.

#### Recommendation #15

Eliminate band and competitive music. The district has been fortunate for a number of years in having an excellent band program that is financially stable. The Band Parents' Club has supported the program and worked hard to finance the many programs. Each year, the marching band appears in seven parades throughout the state and three parades within the community. The band also competes each year at the local and state level. The Band Parents' Club, through fund raising activities, provides approximately \$2,000 annually to finance these programs. The district's expenditures are limited to association dues, contest fees, and special transportation to conference activities. This amounts to approximately \$200. Considering the minimal amount of expenditures and the amount of benefits derived by those participating, this should be given long and thorough consideration.

#### Recommendation #16

Require students to walk any distance less than one and one-half miles from school.

At the present time 258 students are transported to and from school daily. To provide this service, a contract has been negotiated with Cardinal Bus Line, Inc. to provide five busses and drivers on a monthly basis depending upon the number of school days in each month. The total budgeted for this transportation is \$30,000 per year.

Of the 258 students, 39 live within one and one-half miles of the school. They are provided transportation because of hazardous conditions they would incur in walking to school. If transportation were denied these students, one bus route could be eliminated. This would mean an approximate savings of \$5,000.

One consideration that should be given is the fact that 34 students live in a subdivision one mile from school. These children would be forced to walk along a heavily traveled two-lane highway for seven-eighths of a mile and cross one set of railroad tracks. There can be little doubt, that in inclement weather, the absentee rate would increase significantly. Also, by eliminating one bus route, the other routes would be longer and the amount of time spent on the bus would increase.

Phase II alternatives should be considered as last-ditch efforts to preserve the district in the wake of financial crises. The recommendations would have direct detrimental effects upon the educational level of the district. Not only would the students be offered less than a quality educational program, but the district would face possible non-recognition status from the IOE for failure to maintain mandated programs.

#### Recommendation #17

Eliminate the general music program. General music is offered to every student in grades one through eight. To offer these services, a full time teacher is employed at the salary of \$12,000. By eliminating this position, the district would save the amount of the salary but would deprive the students of a form of learning and self expression that is vital to their development.

#### Recommendation #18

Eliminate physical education. Students in grades one through eight receive daily instruction in physical education as mandated by The School Code of Illinois (Ch. 122, Sec. 27-6). The services are provided by a certificated physical education instructor at the cost of \$9,250. The savings that would be



realized by elimination of physical education classes, would be meaningless, if the district were placed on non-recognition and state aid was lost. An alternative to this is to allow teachers in grades one through six to conduct their own physical education classes and to require the present math teacher to conduct physical education classes for the students in grades seven and eight. The math teacher has a major in physical education and would be qualified to teach the classes. However, this would necessitate a change in class assignments and schedules. It would also necessitate the elimination of an advanced math class which is presently being taught.

#### Recommendation #19

Eliminate the remedial reading laboratory. Students who are reading below grade level or below reading expectancy, are programmed into the reading lab for remedial instruction. This program is developed on a diagnostic/prescriptive approach with specific goals and competencies to be achieved. Students are dealt with on an individualized basis with dismissal or retention based upon the individual student's progress. Approximately seventy-five students are processed through the lab each year.

The reading lab is staffed by a reading specialist at a salary of \$14,400 and an aide at \$5,000. Materials and supplies necessary for the operation of the lab is approximately \$1,000 per year. This program is partially funded by Title I with the average reimbursement being \$3,000 per year. Therefore, the elimination of this program would save the district approximately \$12,400.

Even though this program is not mandated by the state, it offers a much needed assistance for students who experience difficulty in learning to read.

#### Recommendation #20

Eliminate the position of librarian. A majority of the subjects is taught through a combination of teacher-oriented instruction and student research methods. Students begin library orientation in kindergarten and develop, through a sequential approach, the skills necessary to utilize library resources. The

library contains approximately 10,000 volumes, 300 filmstrips, 100 records, 100 cassette recordings, 50 periodicals, and 3 newspapers. The salary for the librarian is \$9,750 and books, supplies, and materials cost approximately \$1,500 annually. Title II funds provide approximately \$850 of revenue annually. By eliminating the position of librarian and reducing the amount expended on supplies and materials, a savings of an estimated \$10,500 could be realized.

If recommendations 14 through 20 become necessary, it is suggested that these programs be eliminated for only one year or for as few years as possible. Once the district becomes financially stable, these programs should be reinstated immediately.

CHAPTER IV

CONCLUSION

The purpose of this project is to develop a method whereby District 256 may continue to offer a quality educational program without using advance tax monies or issuing tax anticipation warrants. To accomplish this objective, recommendations one through thirteen should be implemented at the beginning of FY77. These actions should accomplish the desired effects, assuming present economic conditions prevail.

Table 12 shows a condensed comparative analysis of all combined funds and amounts of advance taxes and/or tax anticipation warrants, for the years ending June 30, 1970, through June 30, 1975.

TABLE 12  
CONDENSED COMPARATIVE ANALYSIS  
OF ALL FUNDS

YEAR	BALANCE ON HAND	INCREASE (DECREASE)	AMOUNTS ANTICIPATION WARRANTS AND/OR ADVANCE TAXES	YEAR-ENDING BALANCE
1970-71	\$41,096.43		\$40,000.00	\$ 1,096.43
1971-72	15,252.00	\$(25,844.43)	20,000.00	(4,748.00)
1972-73	38,177.05	22,925.05	19,284.00	18,893.05
1973-74	46,715.13	8,538.08	21,435.00	25,280.13
1974-75	12,084.92	(34,630.21)	52,660.60	(40,575.68)

It is anticipated that an additional \$40,000 will be necessary to meet the expenses through June 30, 1976. This additional revenue may come in the form of advance monies or anticipation warrants. Regardless of where it comes from, it will mean that available monies for FY77 will be \$40,000 less than what might be expected, if it were not used to pay the bills incurred in FY76.

To offset this limitation and have an actual cash balance at the end of FY77, recommendations one through thirteen should be enacted. The following is a list of recommended proposals and the amount of estimated savings or the additional income for each.

No. 1	Anticipation warrants (will cause a \$30,000 decrease due to the fact they must be repaid in FY77)	
No. 2	Eliminate the position of principal	\$16,500.00
No. 3	Combine position of secretary/bookkeeper and treasurer	400.00
No. 4	Establish a working cash fund	12,832.10
No. 5	Eliminate one cafeteria worker	2,568.00
No. 6	Rental of special education classrooms	2,600.00
No. 7	Reduce services of social worker and psychologist	2,672.00
No. 8	Reorganization of teaching assignments	No Increase
No. 9	Eliminate all school assemblies	500.00
No. 10	Eliminate Honeywell maintenance contract	11,500.00
No. 11	Issue Life/Safety Bonds	No Increase
No. 12	Reduce amount of janitorial aide services	1,000.00
No. 13	Reduce amount of janitorial supplies	1,000.00
	Total amount of estimated savings and additional income	\$41,572.10
	Amount of anticipation warrants to be paid	\$30,000.00

The result of the above recommendations, if enacted, will result in an excess of \$11,572.10 of revenue over expenditures for the upcoming year. Of the total \$41,572.10, \$26,140 will be the amount saved from eliminating positions or reducing programs and services. Additional income will amount to \$15,432.10.

Inflation and increased salaries will, no doubt, cause the budget to increase for FY77. However, the additional revenue from taxes in the educational fund should help offset the increase.

In an attempt to compare the budget of FY76 to a proposed budget for FY77, the combined and condensed analysis of all funds, with the exception of the Site and Construction Fund, is shown on Table 13.

TABLE 13

PROJECTED REVENUE FOR FY 76 & FY 77

REVENUES RECEIVED FROM	FY 76	FY 77
General Property Taxes . . . .	\$264,844.25	\$316,104.00
Tuition . . . . .	1,310.18	1,340.00
Government Divisions . . . . .	183,217.51	182,350.00
Interest on Investments . . . .	2,000.00	2,000.00
Other Revenue . . . . .	1,500.00	1,500.00
Student and Community Services	55,000.00	53,000.00
Total	\$507,871.94	\$556,294.00

TABLE 14

PROJECTED EXPENDITURES FOR FY76 & FY77

EXPENDITURES IN	FY 76	FY 77
Educational Fund . . . . .	\$384,501.00	\$386,225.00
Building Fund . . . . .	47,055.00	50,178.00
Transportation Fund . . . . .	47,500.00	47,500.00
I. M. R. Fund . . . . .	8,455.00	8,000.00
Bond Principal Retired . . . . .	25,000.00	25,000.00
Anticipation Warrants . . . . .	30,000.00	30,000.00
Total	\$542,511.00	\$546,903.00

EXCESS OF REVENUE OVER EXPENDITURES (\$ 34,639.06) \$ 9,391.00

At the conclusion of the FY77, there should be an actual excess of approximately \$9,391.00. The important item to this point is the redemption of the \$30,000.00 of tax anticipation warrants plus eliminating the year-ending deficit, which is projected at \$34,639.06 for FY76. This trend should continue through FY78 because of the additional state aid money to be received. The additional \$20,000 to be received from state aid, because of the increased tax rate, will continue to help offset future increases due to inflation.

However, board action should not stop at this point. Declining enrollment, if it continues, and future inflation will soon cause the district to be in the same financial situation as it is now. One possibility is to consider a proposal for another tax rate increase, not only in the educational fund, but also in the building and transportation funds. Even though this would help the financial situation of the school, it would be difficult to achieve because of the overburdened taxpayer's viewpoint on tax dollars going to schools.

A second possibility is to consider the implementation of recommendations fourteen through twenty. Granted, these actions will seriously effect the quality of education, but they may become necessary in time.

The final possibility is to consider consolidation with Wichert Community Consolidated District 262. This district borders the north boundary of District 256, and is suffering from similar problems of declining enrollment and deficit spending. The assessed valuation of District 262 is approximately \$4,535,115. A combination of the two districts would result in a student population of 550 and an assessed valuation of \$19,920,391.

The total revenue for the new district would be impossible to project accurately because of the differing tax rates. However, an estimate may be made with the following tax rates.

TABLE 15

PROPOSED TAX RATES  
OF CONSOLIDATED DISTRICT

Educational	1.250
Building	.250
Bond and Interest	.475
I. M. R. F.	.065
Transportation	.120
Safety Code	.050
Liability Insurance	.065
Working Cash Fund	.050
Special Education Building	.020
Total	2.345

With an assessed valuation of \$19,920,391 and a total tax rate of 2.345, the taxes extended would amount to \$467,133.17. This would be \$103,081.05 more than the two districts are now receiving together. The amount of state aid would be approximately \$236,657.77 for the new district. This is almost the same as the two districts receive if the amount of state aid from both schools is combined. Even though the operating tax is slightly higher, the assessed valuation per pupil is also higher which tends to offset any gain.

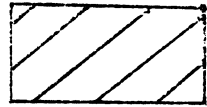
The total operating amount from taxes and state aid will be \$703,790.94 or approximately \$1,279.62 per pupil enrolled.

At first the tax rate would be higher than what is now being paid in District 256 but it would decline as bond and interest tax rates declined. Also, it might be possible to reduce the educational tax rate by reducing the staff, supplies, and materials.

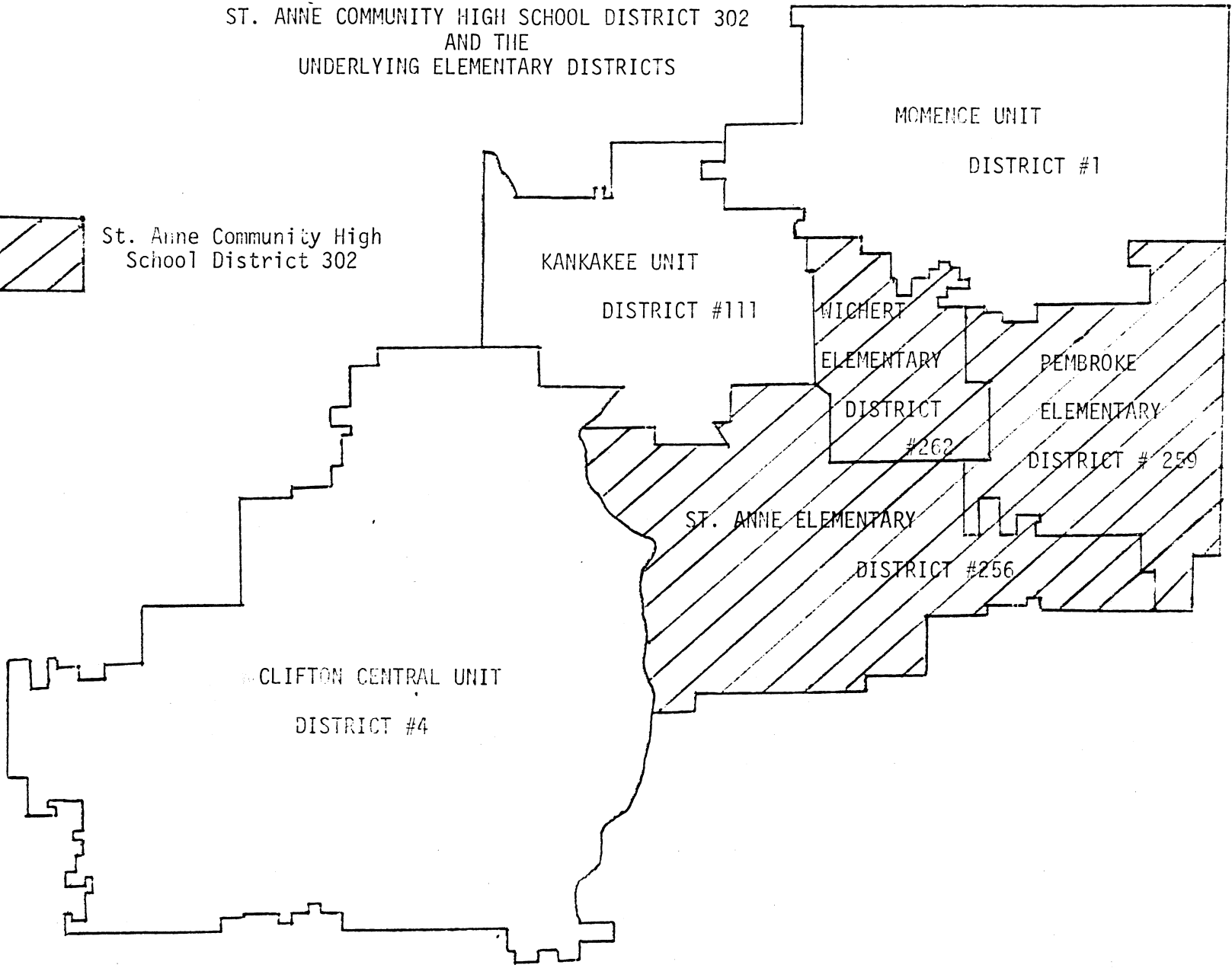
APPENDIX A  
ST. ANNE COMMUNITY HIGH SCHOOL DISTRICT 302  
AND THE  
UNDERLYING ELEMENTARY DISTRICTS



ST. ANNE COMMUNITY HIGH SCHOOL DISTRICT 302  
AND THE  
UNDERLYING ELEMENTARY DISTRICTS



St. Anne Community High  
School District 302



APPENDIX B

FISCAL 1975 APPROPRIATIONS

VS.

FISCAL 1976 APPROPRIATIONS APPROVED BY GOVERNOR

FISCAL 1975 APPROPRIATIONS  
vs.  
FISCAL 1976 APPROPRIATIONS APPROVED BY GOVERNOR  
(dollars in millions)

	Fiscal 1975	Fiscal 1976	\$ Change	% Change
DISTRIBUTIVE FUND	\$1,087.88*	\$1,173.00**	\$ +85.12	+ 7.82%
<u>GRANTS-IN-AID</u>				
<u>SPECIAL EDUCATION</u>				
Reimbursement . . . . .	67.63	79.27	+11.64	+ 17.38
Building . . . . .	8.94	- 0 -	- 8.94	-100.00
Private Schools . . . . .	8.70	7.00	- 1.70	- 19.54
Transportation . . . . .	22.23	25.00	+ 2.77	+ 12.46
Orphanage Claims . . . . .	2.08	3.50	+ 1.42	+ 68.26
Extraordinary Services	2.32	2.50	+ 0.18	+ 7.75
Traineeships . . . . .	0.70	0.25	- 9.45	- 0 -
Sub Total	\$ 112.60	\$ 117.52	\$ + 4.92	+ 4.36%
<u>OTHER GRANTS</u>				
Adult Education				
Public Assistance . . . . .	4.50	4.50	- 0 -	- 0 -
Americanization and Basic Adult Education	2.30	2.65	+ 0.35	+ 15.21
Breakfast and Lunch . . . . .	11.80	11.38	- 0.42	- 3.55
Pupil Transportation . . . . .	35.32	33.58	- 1.74	- 4.92
Gifted Education . . . . .	3.75	2.60	- 1.15	- 30.66
Bilingual Education . . . . .	8.00	9.00	+ 1.00	+ 12.50
Vocational Education . . . . .	14.31	16.36	+ 2.05	+ 14.32
Instructional Material	0.20	0.20	- 0 -	- 0 -
Manpower Dev. Training	0.60	0.10	- 0.50	- 83.33
Sub Total Other	\$ 80.78	\$ 80.37	\$ 0.41	- 0.01%
TOTAL GRANTS	\$ 193.28	\$ 197.89	\$ + 4.61	+ 2.38%
TOTAL DIRECT AID	\$1,281.16	\$1,370.89	\$ +89.73	+ 7.00%
TEACHER'S RETIREMENT	\$ 157.46	\$ 175.50	\$ +18.04	11.45%
GRAND TOTAL	\$1,438.62	\$1,546.39	\$ 107.77	+ 7.49%

\* Includes supplemental appropriation.

\*\* Governor has said that he will ask for an additional \$20 million this fall to fund his hold harmless proposal.

APPENDIX C

STATE BOARD OF EDUCATION RESOLUTION TO  
OVERRIDE THE GOVERNOR'S VETOES

STATE BOARD OF EDUCATION RESOLUTION TO  
OVERRIDE THE GOVERNOR'S VETOES

The State Board of Education voted on and passed by unanimous voice vote, on September 11, 1975, the following resolution for full funding and to override the Governor's vetoes of HB 2989, HB 2971, and SB 1493:

WHEREAS

The Governor's recent vetoes of education funds and school finance legislation will cause property tax hikes and cutbacks in educational programs, and

WHEREAS

Sources of revenue for schools in Illinois have not been growing appreciably and will probably provide less money statewide during the coming school year, and

WHEREAS

The price of all school resources are rising at an inflationary rate at least equal to that of the typical household, and

WHEREAS

The distribution of all recent increases in state aid has been very uneven because school districts are going through a transition from one formula system to another with the new system resting on an incompatible local tax system.

I HEREBY RESOLVE

That we, as members of the Illinois State Board of Education, strongly urge the Illinois Legislature to override the veto of SB 1493 that would reduce current inequities in the distribution of state funds and to consider the restoration of full state funding and categorical grants (HB 2971 and HB 2989) to Illinois schools.

Further, that staff should work with appropriate Board and legislative committees to implement and prioritize the above.

Further, to explore other source of funds constitutionally allowable and clarify proper proration procedures.<sup>7</sup>

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<sup>7</sup>The Legislature and the Schools, Illinois Office of Education, Division of Governmental Relations, vol. IV no 35, September, 1975, p. 1.

APPENDIX D  
SALARY SCHEDULES FROM  
1972-73 to 1976-77

1972-73 SALARY SCHEDULE

Index	BA	Step	Index	BA+16	Step	Index	MA	Step
1.00	7200	1	1.02	7350	1	1.08	7800	1
1.03	7400	2	1.05	7550	2	1.11	8000	2
1.06	7650	3	1.08	7800	3	1.16	8350	3
1.11	8000	4	1.13	8150	4	1.21	8700	4
1.16	8350	5	1.18	8500	5	1.26	9100	5
1.21	8700	6	1.23	8850	6	1.30	9350	6
1.25	9000	7	1.27	9150	7	1.34	9650	7
1.29	9300	8	1.31	9450	8	1.38	9950	8
1.33	9600	9	1.35	9700	9	1.42	10200	9
1.37	9850	10	1.39	10000	10	1.45	10450	10
1.41	10150	11	1.43	10300	11	1.49	10750	11
1.44	10350	12	1.45	10450	12	1.52	10950	12
						1.55	11150	13
						1.58	11400	14

1973-74 SALARY SCHEDULE

Index	BA	Step	Index	BA+16	Step	Index	MA	Step
1.00	7800	1	1.02	7950	1	1.08	8400	1
1.03	8050	2	1.05	8200	2	1.11	8650	2
1.06	8250	3	1.08	8400	3	1.16	9050	3
1.11	8650	4	1.13	8800	4	1.21	9450	4
1.16	9050	5	1.18	9200	5	1.26	9850	5
1.21	9450	6	1.23	9600	6	1.30	10150	6
1.25	9750	7	1.27	9900	7	1.34	10450	7
1.29	10050	8	1.31	10200	8	1.38	10750	8
1.33	10350	9	1.35	10550	9	1.42	11100	9
1.37	10700	10	1.39	10850	10	1.45	11300	10
1.41	11000	11	1.43	11150	11	1.49	11600	11
1.44	11250	12	1.45	11300	12	1.52	11850	12
						1.55	12100	13
						1.58	12300	14



1974-75 SALARY SCHEDULE

Index	BA	Step	Index	BA+16	Step	Index	MA	Step
1.00	8400	1	1.02	8550	1	1.08	9050	1
1.03	8650	2	1.05	8800	2	1.11	9300	2
1.06	8900	3	1.08	9050	3	1.16	8750	3
1.11	9300	4	1.13	9500	4	1.21	10150	4
1.16	9750	5	1.18	9900	5	1.26	10600	5
1.21	10150	6	1.23	1035	6	1.30	10900	6
1.25	10500	7	1.27	10650	7	1.34	11250	7
1.29	10800	8	1.31	11000	8	1.38	11600	8
1.33	11150	9	1.35	11350	9	1.42	11900	9
1.37	11500	10	1.39	11650	10	1.45	12200	10
1.41	11850	11	1.43	12000	11	1.49	12500	11
1.44	12000	12	1.45	12200	12	1.52	12750	12
						1.55	13000	13
						1.58	13250	14

1975-76 SALARY SCHEDULE

Index	BA	Step	Index	BA+16	Step	Index	MA	Step
1.00	8400	1	1.02	8550	1	1.08	9050	1
1.03	8650	2	1.05	8800	2	1.11	9300	2
1.06	8900	3	1.08	9050	3	1.16	9750	3
1.11	9300	4	1.13	9500	4	1.12	10150	4
1.16	9750	5	1.18	9900	5	1.26	10600	5
1.21	10150	6	1.23	10350	6	1.30	10900	6
1.25	10500	7	1.27	10650	7	1.34	11250	7
1.29	10800	8	1.31	11000	8	1.38	11600	8
1.33	11150	9	1.35	11350	9	1.42	11900	9
1.37	11500	10	1.39	11650	10	1.45	12200	10
1.41	11850	11	1.43	12000	11	1.49	12500	11
1.44	12000	12	1.45	12200	12	1.52	12750	12
						1.55	13000	13
						1.58	13250	14

1976-77 SALARY SCHEDULE

Index	BA	Step	Index	BA+16	Step	Index	MA	Step
1.00	9000	1	1.02	9200	1	1.08	9700	1
1.03	9250	2	1.05	9450	2	1.11	10000	2
1.06	9550	3	1.08	9700	3	1.16	10450	3
1.11	10000	4	1.13	10150	4	1.21	10900	4
1.16	10450	5	1.18	10600	5	1.26	11350	5
1.21	10900	6	1.23	11050	6	1.30	11700	6
1.25	11250	7	1.27	11450	7	1.34	12050	7
1.29	11600	8	1.31	11800	8	1.38	12400	8
1.33	11950	9	1.35	12150	9	1.42	12800	9
1.37	12350	10	1.39	12500	10	1.45	13050	10
1.41	12700	11	1.43	12850	11	1.49	13400	11
1.44	12950	12	1.45	13050	12	1.52	13700	12
						1.55	13950	13
						1.58	14200	14

APPENDIX E

SPECIAL EDUCATION COST FACTORS

SPECIAL EDUCATION COST FACTORS

ITEM	PUPILS	CHARGE PER PUPIL	ESTIMATED COST	APPROX. REIM.	COST TO SCHOOL
Co-op	462	\$ 9.11	\$4208.82	\$1157.17	\$3051.65
Early Child Ed.	462	2.01	928.62	333.00	595.62
EMH	5	1178.86	5894.30	1484.84	4409.46
TMH	1	2167.57	2167.57	701.75	2869.32
Spec. Needs	1	2927.68	2927.68	?	2927.68
Deaf	1	1768.00	1768.00	?	1768.00
LD	2	1486.04	2972.08	2304.39	667.69
Autistic	2	3158.55	6317.10	3702.60	3244.50
Social Worker	(1 day)		3131.12	1000.00	2131.12
Spch. Ther.	(2 days)		4884.22	2000.00	2884.22
Psychologist	(1 day)		3459.72	1000.00	2459.72
Gen. Admin.	462			1455.17	
Total Estimated Cost			\$38,537.23		
Total Approximate Reimbursement			15,138.92		
Approximate Cost to School			\$23,398.31		

These figures do not include reimbursement for students in special needs or hard of hearing classes.

During the 1974-1975 school year, the monthly average per pupil for transportation was approximately \$113.00. For the first two months of 1975-1976, the cost is \$80.00 per student per month.

Eighty percent of the cost of transportation is reimbursable if we receive full funding from the state.

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