

WCUSD#15 DISTRICT VISION COMMITTEE

February 12, 2018
6:30 WJHS Cafeteria





Mission Statement

“It is the mission of the Schools in Williamsville and Sherman to **challenge and inspire every student** to actively take part in a lifetime quest of knowledge and development of integrity to reach their potential as productive members of society.”



District Vision Committee Meeting Outline

December 11, 2017

- Introductions
- District Financial History - Revenue - PTELL
- Open Conversation & Input 5-10-20 years

January 8, 2018

- County Sales Tax
- Current Financial Report
- Open Conversation & Input 5-10-20 years

February 12, 2018

- DESEB Referendum (Debt Service Extension Base)
- Facilities Study Report
- Current Financial Report

Open Conversation & Input 5-10-10 years

March 12, 2018

- Facilities Study Report
- Bond and Debt
- Building Bond Referendum
- Timing of Referendums
- Current Financial Report
- Open Conversation & Input 5-10-20 years



District Vision Committee Meeting Outline

April 9, 2018

- Limiting Rate Referendum
- Timing of Referendums
- Current Financial Report
- Open Conversation & Input 5-10-20 years

May 14, 2018

- Current Financial Report
- Prioritize Open Conversation & Input 5-10-20 years
- Timing of Referendums
- Discuss Referendum Options

June 11, 2018

- Current Financial Report
- Prioritize Open Conversation & Input 5-10-20 years
- Discuss Referendum Options
- Break for Summer

July-Aug, 2018 - TBD



AGENDA 2-12-18

1. Welcome and the purpose of the committee
2. Introduction Activity
3. Financial Update-County Sales Tax-DESEB
4. Funnel the lists:
PEOPLE-PROGRAMS-FACILITIES
5. Next meeting March 12, 2018 6:30 WJHS
Cafeteria



PURPOSE OF THE DISTRICT VISION COMMITTEE

1. Create a bridge between the community and the district
2. Educate and communicate the state of the district
3. Seek input regarding facilities needs, wants, and wishes
4. Seek input regarding long term financial needs, wants, and wishes
5. Provide input to the Board of Education for developing long range financial and facilities plans and goals
6. Possibly organize a future referendum team



District Financial History



Factors Affecting the Budget

- Property Tax Extension Limitation Law - PTELL Tax Caps
- Tax Increment Financing Districts - TIFS
- State Budget Lack Of and Prorated Funding
- SB 1947 & New Evidence Based Funding Model
- Health Insurance Premiums
- General State Aid
- Special Education Costs
- Contractual Obligations (Salaries & Benefits)
- Unexpected and Emergency Expenses (ie: roofs, boilers, HVAC systems)
- Enrollment and Staffing

District Financial History

Financial Forecasting

- County Facilities Sales Tax
- Limiting Rate Referendum
- Debt Service Extension Referendum
- PTELL Tax Caps
- Estimated EAV Growth
- Enrollment Growth
- District Fee Increases
- Reduction of staff
- Reduction of Programs
- Close Schools



District Financial History



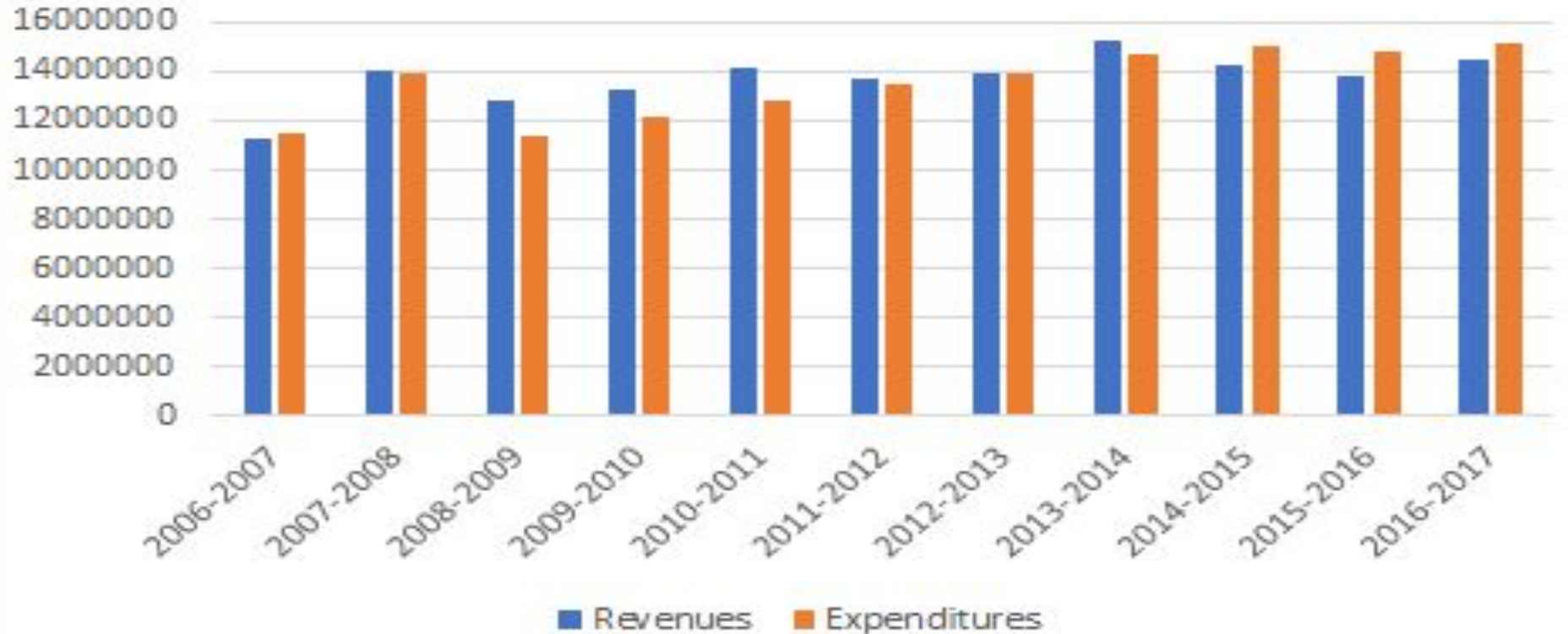
What Trends Are Occurring

- Due to lack of a linear revenue stream we have been deficit spending the last 5 fiscal years
- The student growth and enrollment has increased 1.48% over the last 20 years. (15 new students per year)
- The EAV (Equalized Assessed Evaluation) has increased about 4.5% over the past 10 years
- The expenses continued to increase up to this FY18
- The revenue has shown a slight increase over the past 10 years.
- The District has been expected to do more with less revenue.
- The BOE has been good financial stewards to the taxpayer



District Financial History

Revenue vs. Expenditures Trend 2007-2017

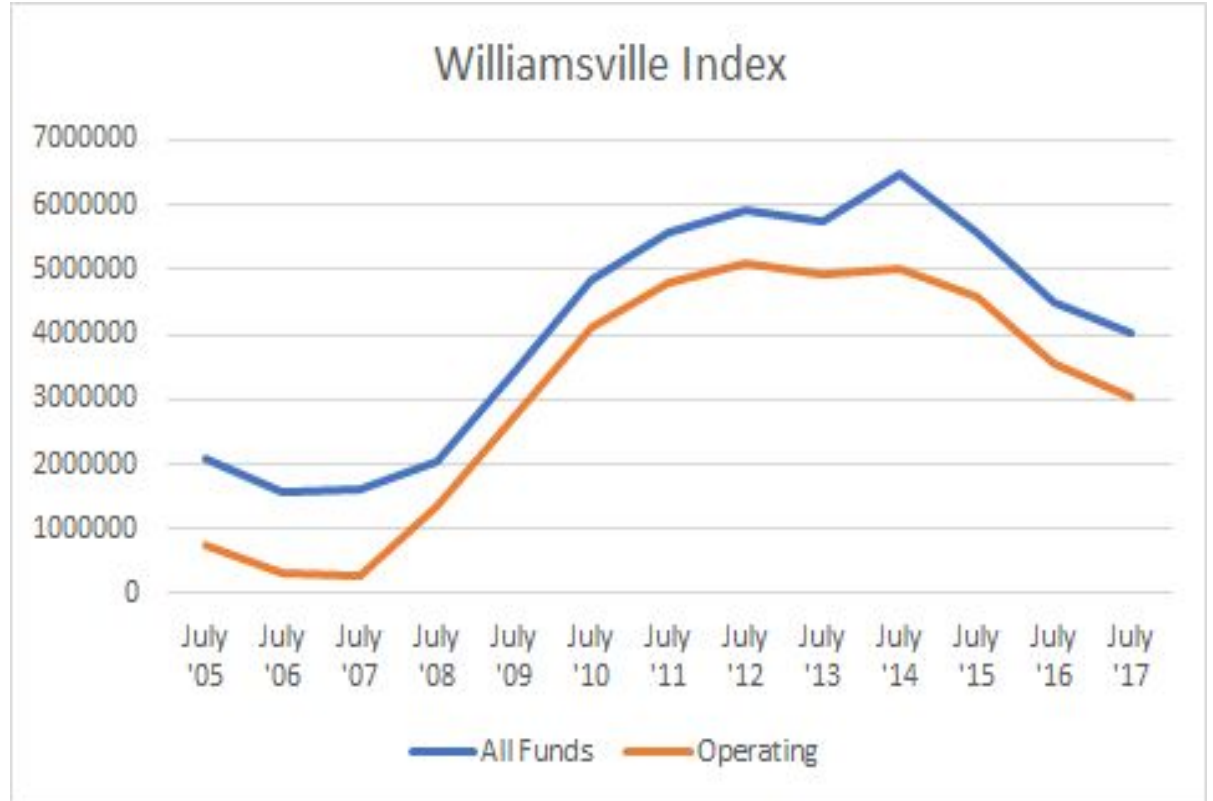




District Financial History

WILLIAMSVILLE INDEX

	All Funds	Operating
July '05	2067687	741735
July '06	1568916	299631
July '07	1598968	287368
July '08	2038076	1355066
July '09	3438733	2747628
July '10	4826807	4104817
July '11	5570293	4821866
July '12	5903429	5117479
July '13	5731660	4912422
July '14	6475574	5005118
July '15	5570775	4591184
July '16	4497802	3570966
July '17	4037568	3046726



District Financial History

Future BOE Budget Discussion Ideas

- What percentage of operating reserves do we want to keep to start building fund balances?
- Does our spending match the enrollment trends?
- What should multi-year trends indicate to us?
- Does our budget match the BOE and District priorities?
 - Classroom supplies
 - Technology
 - Staffing
 - Facility Upgrades
 - Creating Fund Balances



Show Working Budget and January 2018 Balance Sheet





Debt Payment Schedule

2001 Building Bond Referendum \$7.8mil (WJHS & SES Additions)

Capital Appreciation Bonds = Non-Callable

FY18 - \$1,680,000 B&D Tax Rate = \$.94

FY19 - \$1,765,000 B&D Tax Rate = \$.99

FY20 - \$1,850,000 B&D Tax Rate = \$1.04

FY21 - \$1,945,000 B&D Tax Rate = \$1.09

*B&D Tax Rate based on \$177,856,298 EAV

*Need to do something by Levy 2019 payable FY2021.

2013 & 2014 Debt Certificates \$1.4 mil (WHS Gym Remodel)

\$175,000 per year until 2024

Annual payment comes from Operating Costs

No revenue stream to pay for Debt Certificates

***B&D Tax Rate \$1.09 = Estimated \$25,860,000 borrowing capacity for Building Bond Referendum**

County School Facility Occupation Tax



- County School Facilities Sales Tax - Penny Sales Tax
- Provides for a referendum on establishing a sales tax of up to 1% in quarter percent increments on sales within the county.
- Must be used for “School Facility Purposes” acquisition, development, construction, reconstruction, improvement, financing, architectural planning, and installation of capital facilities consisting of land, buildings, structures and durable equipment.
- Also includes fire prevention, safety, energy conservation, ADA, security and specified repairs.
- Question can be put on the ballot by resolution(s) passed by the school board(s) representing more than 50% of the students residing in the county.
(District #186)

County School Facility Occupation Tax

- Can be used to build new buildings without a direct referendum
- For sales taxes voted before 2012, the County Board may reduce or discontinue the tax by resolution.
- For sales taxes voted after 2011, a referendum is required to reduce or discontinue the tax.
- Tax can not be reduced or discontinued if a district has outstanding bonds secured by the tax and its ability to repay would be adversely affected or would necessitate the extension of property taxes.



County School Facility Occupation Tax

- Tax is imposed on the same general merchandise base as state sales tax except:
 - Licensed and title vehicles
 - Boats and RV's
 - Unprepared food intended for home consumption
 - Drugs including vitamins and over the counter meds
 - Farm equipment, parts, and inputs like fertilizer and seed, etc..
- It doesn't tax anything that isn't currently taxed



County School Facility Occupation Tax



- How can the sales tax be spent?
 - Pay for Life/Safety and other approved facility needs on a pay as you go basis.
 - Accumulate funds for future building or facility improvement projects
 - Issue Bonds to pay for facility improvements (Life/Safety, Alternative Revenue Bonds, Debt Certificates, etc)
 - Abate taxes on Bonds issued for the facility improvements
 - Any combination of the above
 - Interest earned on monies in the School Facility Fund may be transferred to the Education or O&M Funds

County School Facility Occupation Tax

- Items NOT eligible as a School Facility Purpose
 - Buses, trucks, mowers, etc.
 - Computers
 - Moveable equipment
 - Salaries, benefits, utilities, supplies or any other operational costs



County School Facility Sales Tax

- November 10, 2010 Countywide Sales Tax for School Facilities in Sangamon County failed by 7,914 votes. 31,123 YES to 39,037 NO.
- WCUSD#15 District Failed by 292 votes. 1918 YES to 2,210 NO.
- If the County Sales Tax is passed, WCUSD#15 is estimated to receive \$1,067,654 based on 2016-17 student enrollment of 1,533. (Current enrollment 2017-18 is 1550)



Debt Service Extension Base = \$0

In 1996 when Sangamon County approved PTELL-Tax Caps, WCUSD#15 had zero debt. One could say this was good. But, it causes a financial challenge for the district. When tax caps were passed, the school districts borrowing capacity was set at their amount of debt commonly called their Debt Service Extension Base (DSEB). Since WCUSD#15 had no debt or zero DSEB, we do not have the ability to borrow money without a referendum and voter approval. Schools borrow money to finance operating expenses and facilities repairs or upgrades. WCUSD#15 can not borrow money without voter approval, thus forcing us to use yearly operating revenues to finance repairs and operating expenses. This is like a homeowner who would not be able to use their home equity line of credit to borrow money to remodel, repair, or enhance their living environment.

- We would need to pass a DSEB referendum with voter approval to create the ability for the district to borrow money.
- \$.85 generates \$1,500,000
- The DESEB would be paid annually by the bond and debt tax levy
- The borrowed money would be placed into the Working Cash Account with the ability to be used in any of the operating funds.

AREA TAX RATES

1. AC Central- 6.07
2. North Mac - 5.27
3. Springfield 186 - 5.18
4. Sangamon Valley - 5.17
5. Pleasant Plains - 5.13
6. Virden - 5.11
7. Porta - 5.07
8. Waverly - 5.05
9. New Berlin - 4.80
10. Athens - 4.79
11. Mt. Pulaski - 4.75
12. Tri City - 4.65
- 13. Williamsville - 4.51**
14. Rochester - 4.49
15. Riverton - 4.47
16. Chatham - 4.38
17. Auburn - 4.23
18. Pawnee - 4.07
19. Edinburg - 4.02

WCUSD #15 Tax Rates

2001	4.78
2002	4.77
2003	4.74
2004	4.75
2005	4.71
2006	4.66
2007	4.54
2008	4.66
2009	4.56
2010	4.68
2011	4.57
2012	4.66
2013	4.68
2014	4.64
2015	4.56
2016	4.51

Referenda Calendar

ELECTION

November 6, 2018

BOE adopt resolution

August 20, 2018

Local Election Officials Certifies Question

August 29, 2018

Election Authorities Publish Election Notice

October 26, 2018

Election Held

November 6, 2018

Canvass by Election Authority

November 27, 2018

WHAT CAN WE DO WITH THE \$1.09 BOND DEBT TAX RATE?

What can we do financially to increase opportunities for students, ensure district financial stability, and create a strategic facilities plan, yet still maintain the same WCUSD #15 tax rate?

- County Sales Tax
- DESEB \$.85 = \$1,500,000
- Limiting Rate Increase
- Building Bond Referenda
- Combination of Limiting Rate and Building Bond Referenda



Vision Top 5





Tonight's Objective



- 1. Finish your top 5 lists after we did the gallery walk last time. Top priority is #1.*
- 2. Indicate by each item if it involves people, programs or facilities*
- 3. Once the top five list are finished, we will attempt to formulate a draft consensus top 3 as a group by looking at items that are in common.*

Combined Lists PEOPLE-PROGRAMS-FACILITIES

PEOPLE

- Staffing and student to teacher ratio
- Bus safety monitors - transportation improvements
- Continue the District Vision Committee- transparency and stakeholder input
- Expand community outreach
- Staff - maintain competitive salary and benefits for all staff
- Maintain qualified experienced committed educators and administrators

PEOPLE

- More CBE Special Ed Staff
- Counselors/Social Workers at each building
- Be a desirable location for quality teachers and families
- Full time nurse at each building
- Increase professional development opportunities for teachers



Combined Lists PEOPLE-PROGRAMS-FACILITIES

PROGRAMS

- Technology usage
- Technology professional development
- TEchnology chromebooks and smart boards
- STEM/Robotics/Variety of programs
- Substance abuse prevention programs
- Improve WHS curriculum
- Dual Credit Courses
- Dual Enrollment Courses
- Increase AP offerings
- Technology 1:1
- Balance academics, athletics, Arts
- Challenge support across achievement levels

PROGRAMS

- Professional development and training
- Tech Ed course offerings and work study programs
- More exposure involvement with cultural diversity outside of local community
- Dedicated STEM Lab
- Speech communication course at WHS
- Revise elective class approach at WJHS
- Drug testing
- Smaller and longer class time for AP classes
- AP Science at WJHS
- Expand post secondary preparation for all students

Combined Lists PEOPLE-PROGRAMS-FACILITIES

PROGRAMS

- STEAM and STEM
- Trades training/medical class programs
- Increase test scores compared to area schools and state
- Enhance college prep offerings
- Vertical planning by core subject
- Foreign Language in Elementary
- Consistent values
- Enrichment programs at Elementary

PROGRAMS

- Bus arrival time at SES
- Add electives at WHS
- Increase technology for lower grade teachers
- Fully implement technology standards
- Social emotional needs for students - Implement programs of support and education



Combined Lists PEOPLE-PROGRAMS-FACILITIES

FACILITIES

- Address the deferred maintenance issues with all facilities and buildings
- WHS Kitchen upgrades size and improvements
- Fine Arts Auditorium
- Outdoor sports facilities - bleachers- lights- fencing
- Locker Room and weight room and storage
- WJHS 6th grade and WMS remodel and upgrades
- School security - indoor and outdoor
- Expand SES Gym and facilities

FACILITIES

- Make WJHS and WMS on main campus
- Improve playground and recess areas
- Increase storage space
- Improve parking lots
- Update facilities and roofs
- Build new intermediate school
- Funding - Re-Evaluate TIF agreements
- Enhance community access to buildings
- Create common spaces
- Build a field house
- Safe room for students in need



Combined Lists PEOPLE-PROGRAMS-FACILITIES

FACILITIES

- WHS Locker room remodel upgrade
- Upgrade HVAC
- Upgrade classroom and building lighting
- Upgrade carpet to tile at WHS
- Change WMS name to WJHS
- Plan for continued community growth
- MS/ELAM classrooms outfitted uniformly - sinks, cubbies, storage
- Parking at SES
- Asphalt all parking lots
- Update WHS lockers, bathrooms, cafeteria

FACILITIES

- Safety for the front office, sporting events, and lockdowns
- Facility expansion - Auditorium, Cafeteria, Field House, Choir Band Rooms
- Purchase more movable furniture
- Enclosed athletic complex
- Increase gym space at WMS and SES with possible seating
- Update classroom sinks and storage



TOP 5 LIST OF PEOPLE-PROGRAMS-FACILITIES

Group 1

- Teacher / Student Ratio
- Curriculum/Technology
- Counseling
- School Security
- Facility Upgrades

Group 2

- Facility - Cafeteria
- Technology - Smart Classrooms
- Staffing - Counselor
- STEM Programing
- School Security

TOP 5 LIST OF PEOPLE-PROGRAMS-FACILITIES

Group 3

- Fine Arts Auditorium with classroom areas for advanced curriculum needs
- School Security
- Staff - Counseling, Nurse, Aides Resource Officer, Bus Monitors
- Base Curriculum needs on changing career outlook
- Teacher Professional Development

Group 4

- Counselor in every building
- WHS Facility upgrades
- WMS and WJHS consolidation
- Staff/Student Ratio
- School Security

TOP 5 LIST OF PEOPLE-PROGRAMS-FACILITIES

Group 5

- Facilities Upgrades - Fine Arts, Weight Room, Remodel Cafeteria, & Storage
- Facilities Deferred Maintenance
- Student Support Services
- School Security
- Enrichment Programs

Group 6

- Upgrade facilities and maintenance of existing facilities
- School Security
- Fine Arts Facility/Multi-Use
- Trades training/medical class programs
- Counseling at all levels

TOP 5 LIST OF PEOPLE-PROGRAMS-FACILITIES

Group 7

- Health, Safety, Security
- Appropriate Staff
- Sustainable approach to maintenance, repairs, and building additions
- STEAM Space
- Curriculum Expansion

Group 8

- School Security
- Student Support Services
 - Counselor
 - Therapists
 - Social Worker
 - Nurse
 - Social Emotional Learning
- Facility Upgrades
 - Long Term Upgrades