

## SCHOOL PERSONNEL AND FINANCE

In 2008 the Big Hollow School District voters approved a \$10 million Working Cash Fund referendum. During that referendum campaign an often stated projection was that the approved working cash revenue would last approximately four years; two major criteria being the school district's promise to establish and maintain lower class sizes and the uncertainty of future funding from the state legislature. It now appears the four year expectation was accurate and that the last of the referendum revenue will be used this school year. To meet the new class size limits and state-mandated programs the school district hired 32 new teachers for the 2008-09 school year, 11 teachers for 2009-10 and 11 teachers for 2010-11. In addition, we all are aware of what has happened with the economy and school funding during the past three years.

A quick review of the school district funding cycle might be informative. The school district's fiscal year begins July 1 and ends on June 30. School District budgets for the current school year should be finalized and filed with the state no later than the end of October. The finalized property tax level for the NEXT SCHOOL YEAR must be approved by the end of November. The County Tax Department determines and communicates the amount of the next school year's property tax levy sometime in March or April prior to the first tax bills being sent home in May. School funding provided by the Illinois Legislature is usually determined just before the conclusion of the annual state legislative session which is almost always scheduled to end by May 30. Consequently, while school districts can project "next school year" expenditures with a legitimate degree of accuracy during the course of the current school year, the more reliable "next school year" revenues are not available until nearly the end of the present school year. The ramification of this large expenditure/revenue time gap is a delay in the ability to make necessary personnel and programming decisions.

The ability to make realistic personnel, programming and operational decisions rely on sound, timely financial information. As the above paragraph describes, the "availability gap" of the needed data hampers the school district's ability to make determinations on these important items. As pertains to personnel, there are specific time lines which dictate when certain personnel must be legally notified as to their employment status for the next school year. Thus, the combination of unavailable 2011-12 school year revenue information and mandated personnel employment notification schedules resulted in the disheartening need to non-reemploy 56 non-tenured teachers, three nurses and the technology director, plus the reassignment of the two assistant principals, for next school year.

It is important to note that specific programming and operational changes are being investigated as a means to address the district's projected financial needs. Two major changes will pertain to the potential decrease in the number of school buses and the "take back", by the school district, of some current SEDOL programs and services for Big Hollow students; it is projected these actions could result in a savings of over one million dollars.

Once the school district receives all the critical financial information, the necessary decisions will be made in regards to the number of personnel and positions which will be reinstated for next school year. These decisions are currently scheduled to occur later in May.

Finally, once school resumes after the Spring Recess, I will include on the website weekly postings pertaining to school district finance. This was information that received favorable feedback a few years ago and is worth updating, for school district-related purposes, as Illinois attempts to revive its faltering state economy while looking at restructuring many of the state-funded programs.