

Pekin Public Schools District 108

Friday, May 14, 2004

Thursday, May 20, 2004

Monday, May 24, 2004

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District 108

Informational Meeting



# Presentation Agenda

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- Expenditure & Revenue Overview
- Local Funding Factors History
- Board Approved Solutions
- Impact on Property Taxes
- “Political Activity”
- Questions & Discussion

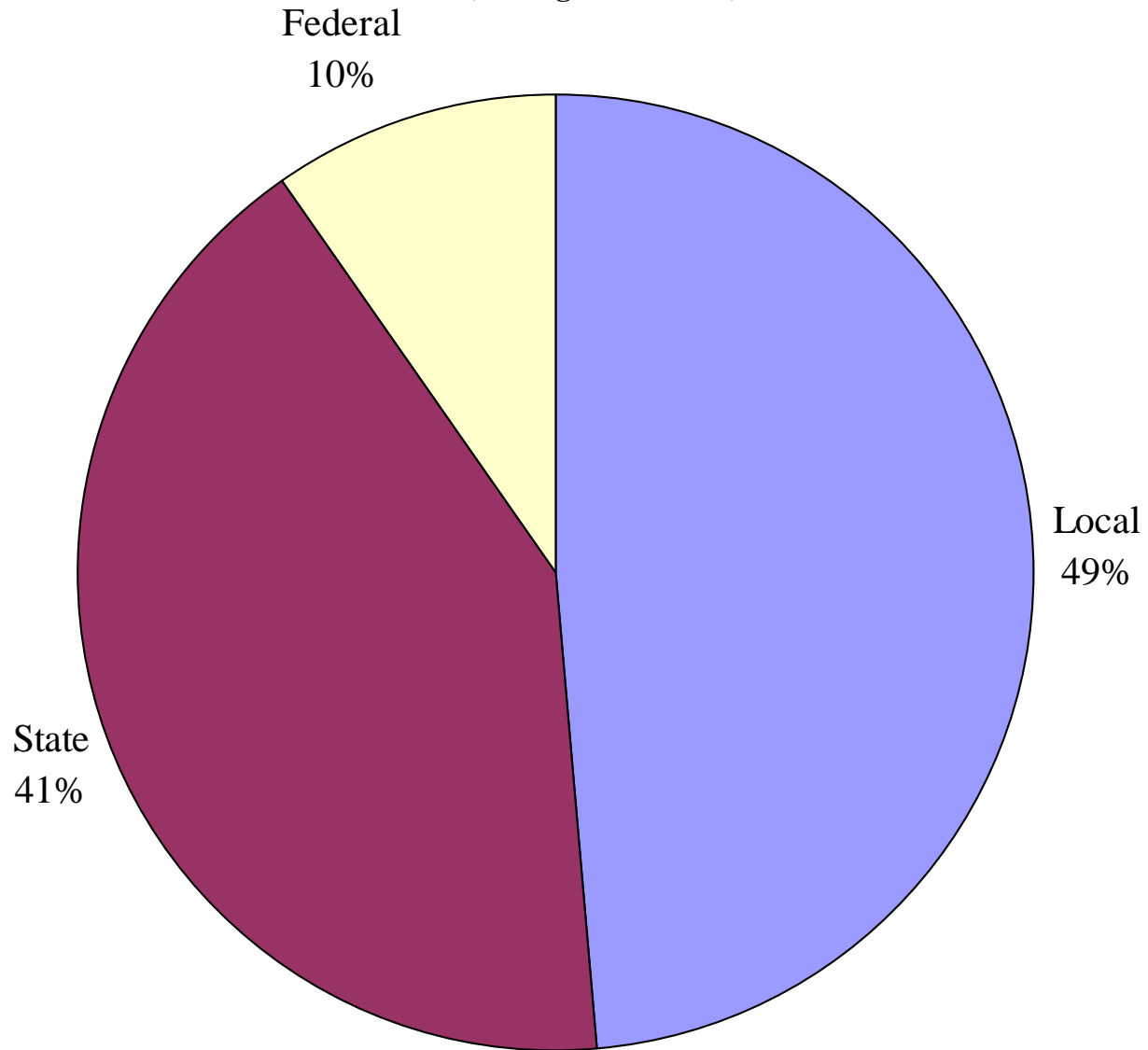


# Expenditure & Revenue

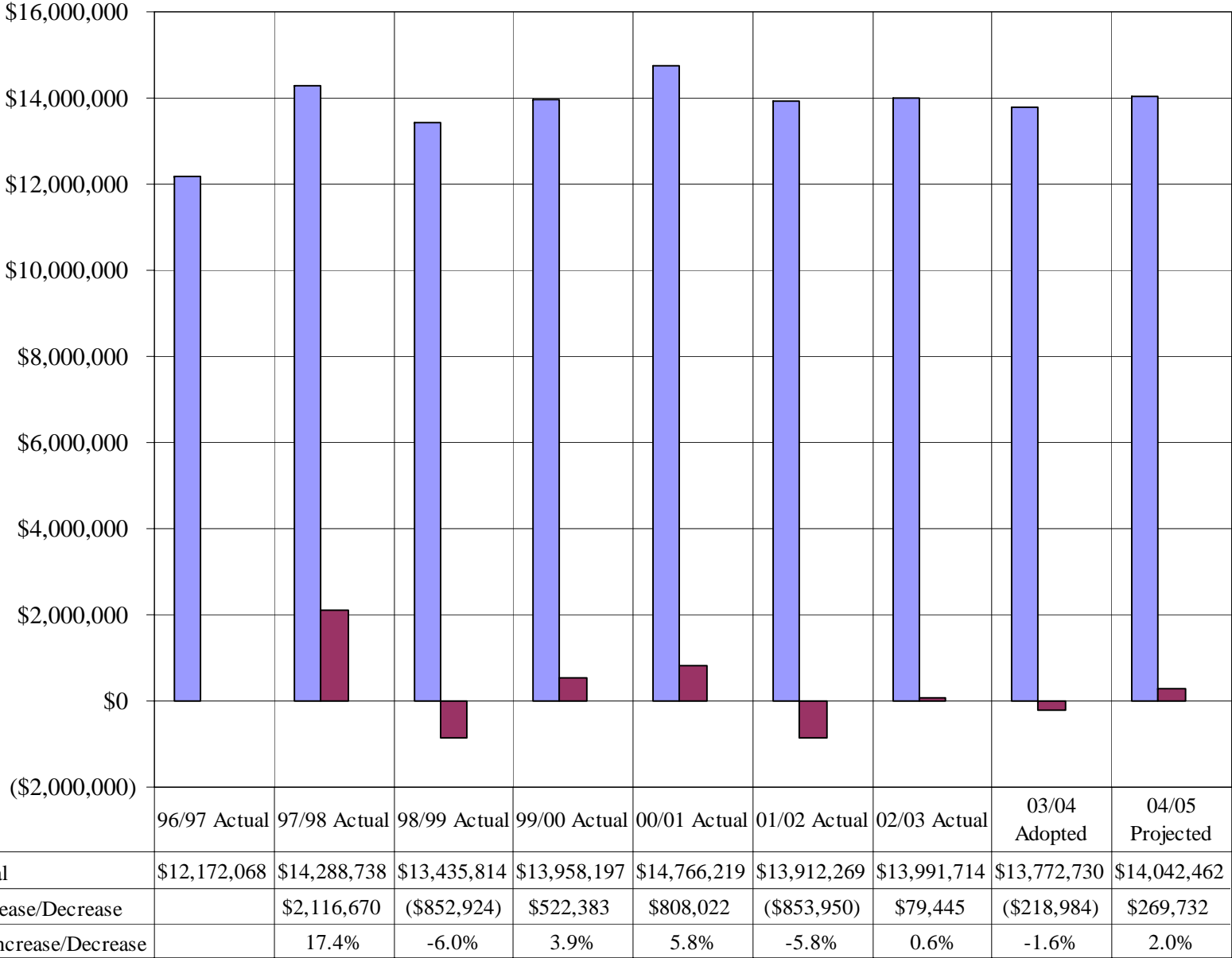
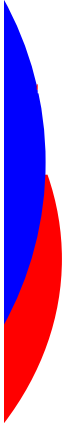
## Overview

## Pekin District 108 Revenue Sources

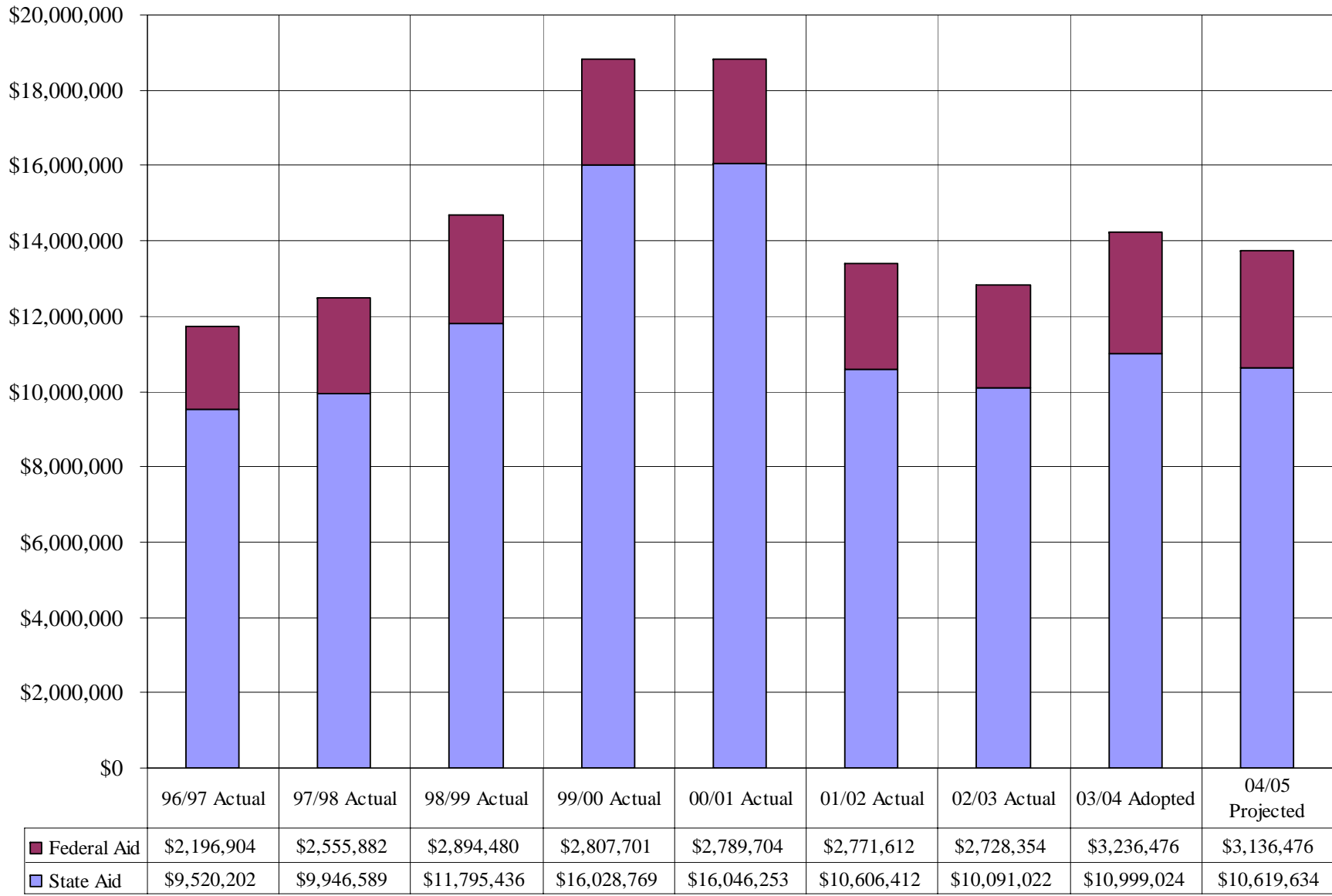
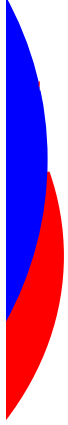
(Average 1996-2005)



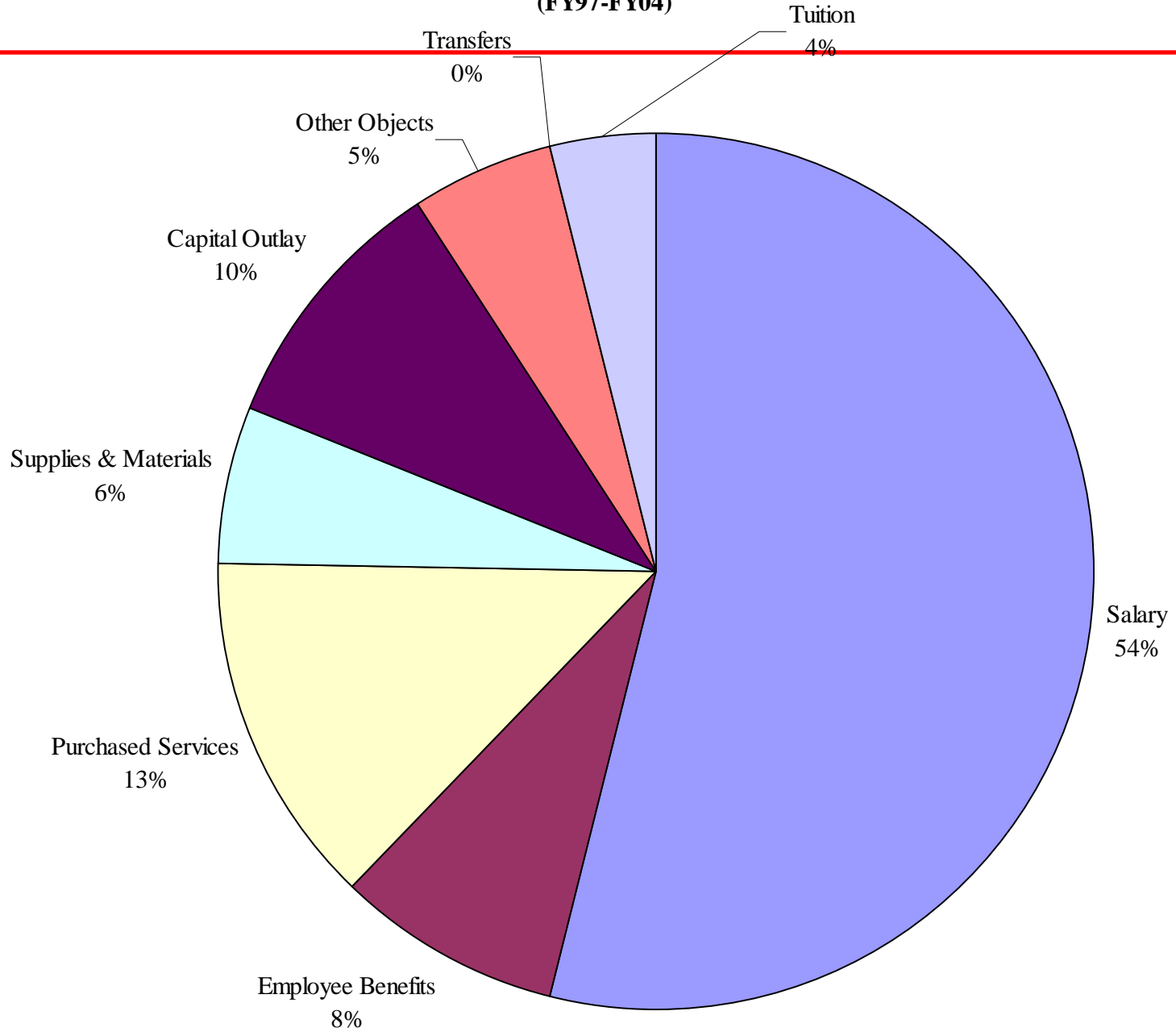
# District 108 Local Revenue



## District 108 Federal & State Revenue

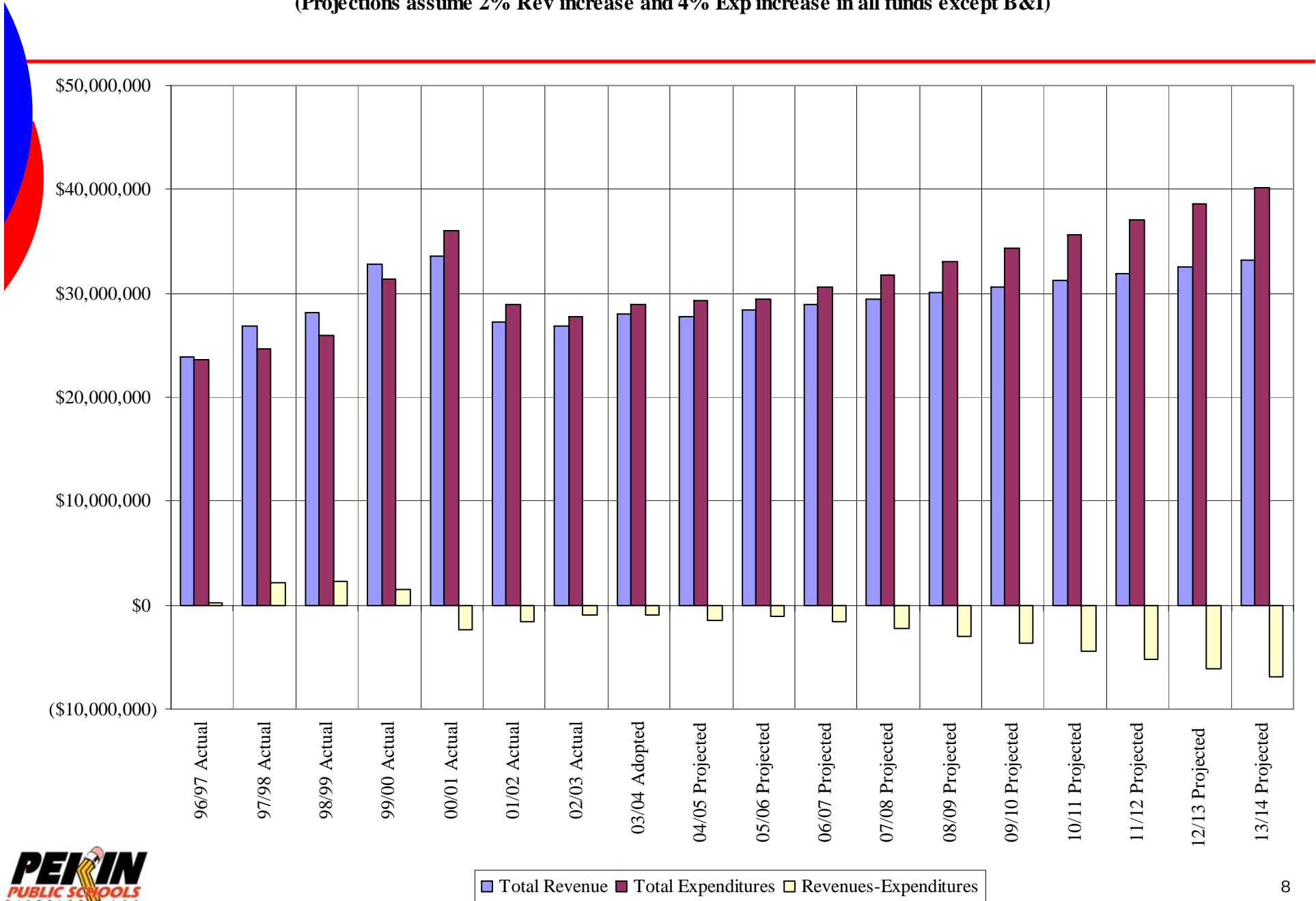


# Pekin District 108 Expenditure History (FY97-FY04)



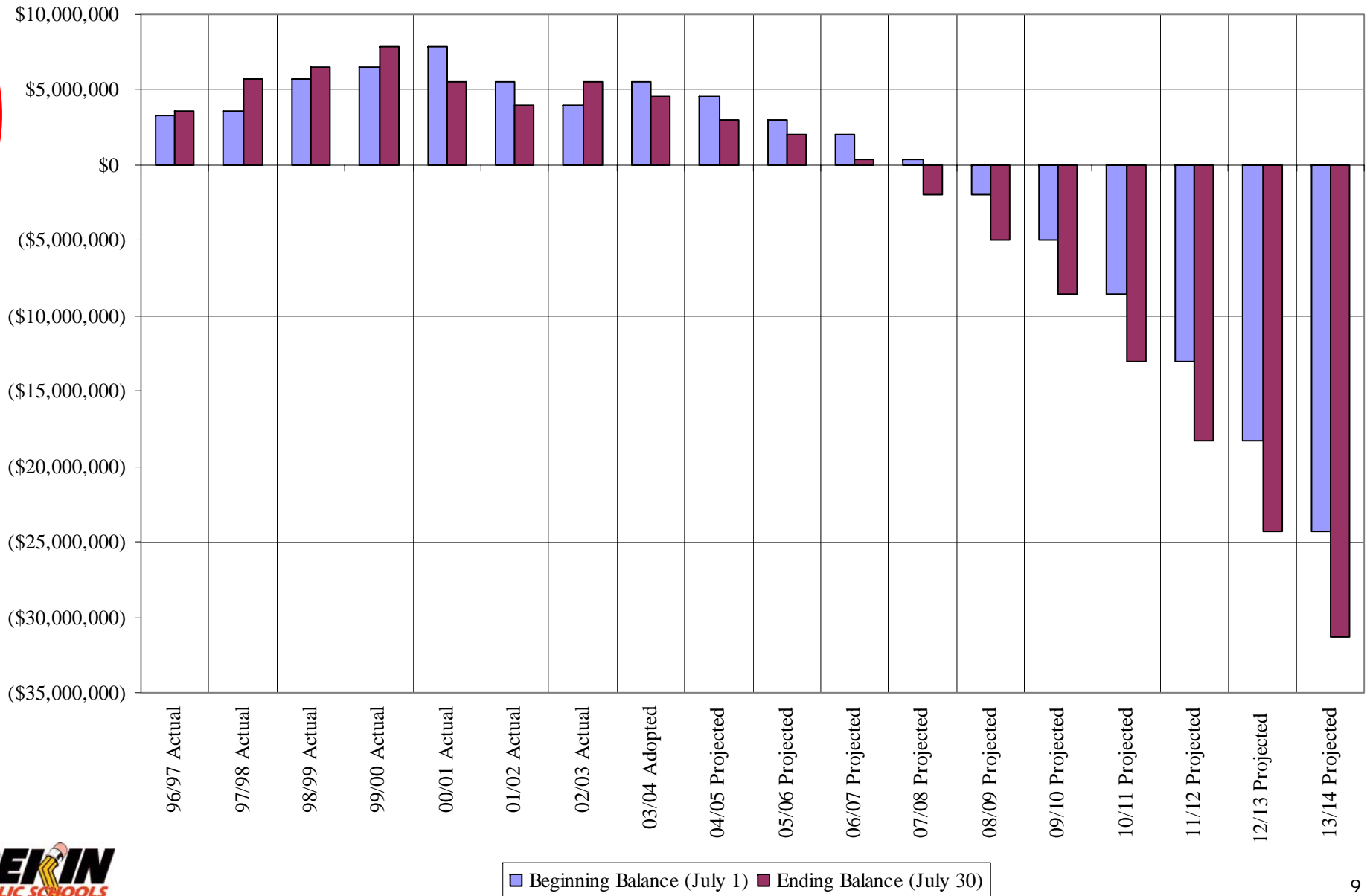
## Pekin District #108 All Funds History

(Projections assume 2% Rev increase and 4% Exp increase in all funds except B&I)



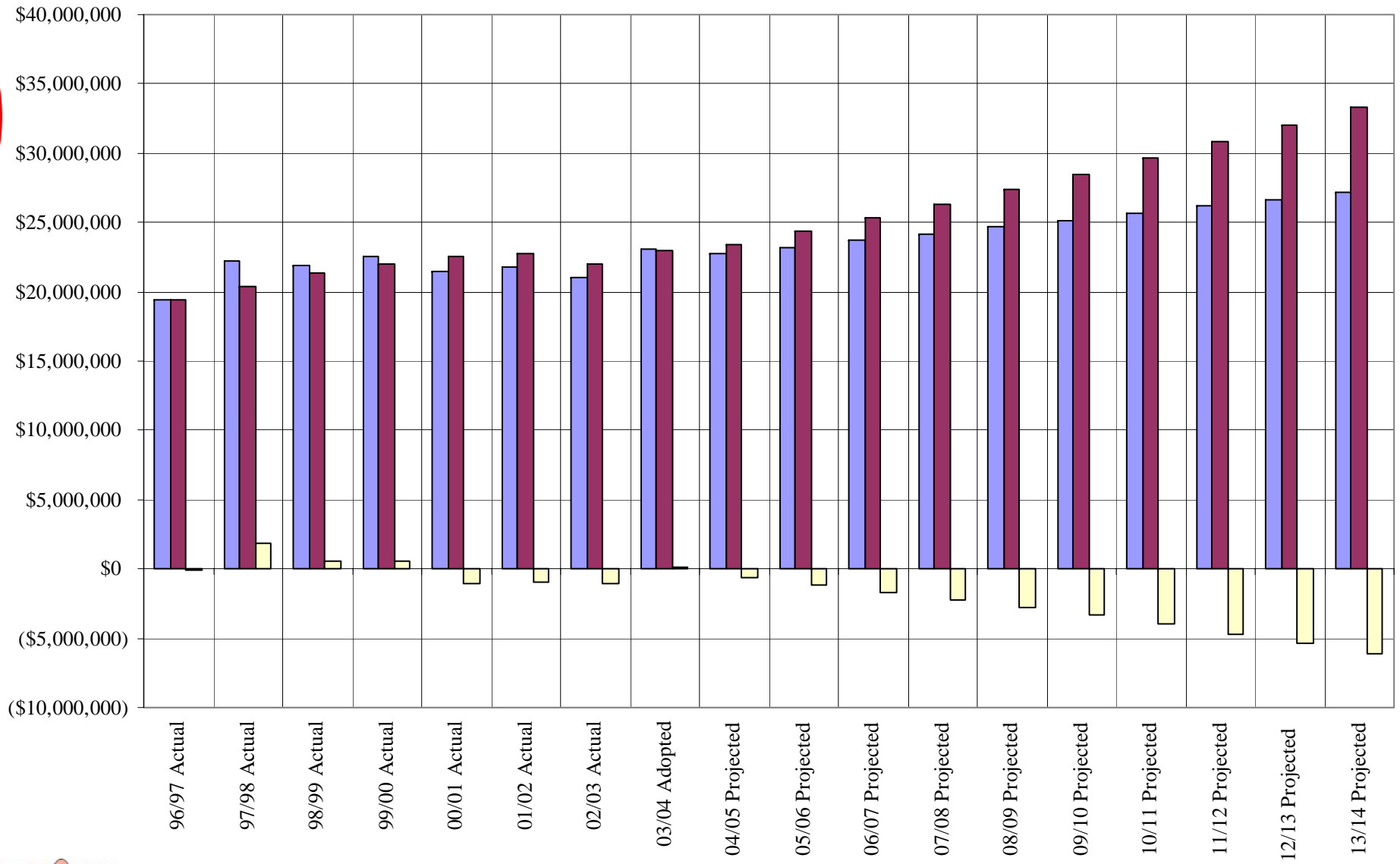
## Pekin District #108 All Funds Fund Balance

(Projections assume 2% Rev increase and 4% Exp increase in all funds except B&I)



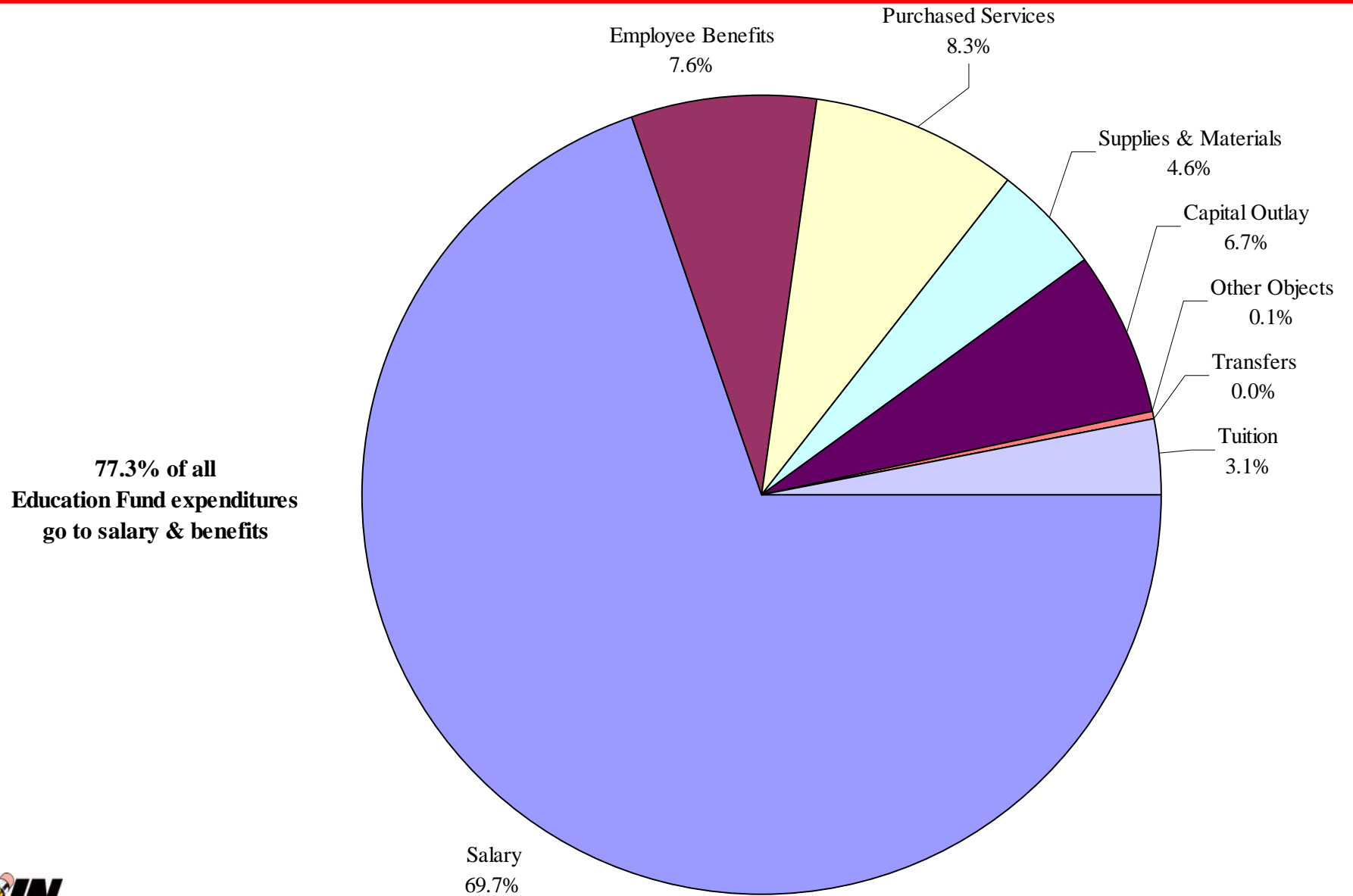
## Pekin District #108 Education Fund History

(Projections assume 2% Rev increase and 4% Exp increase in all funds except B&I)



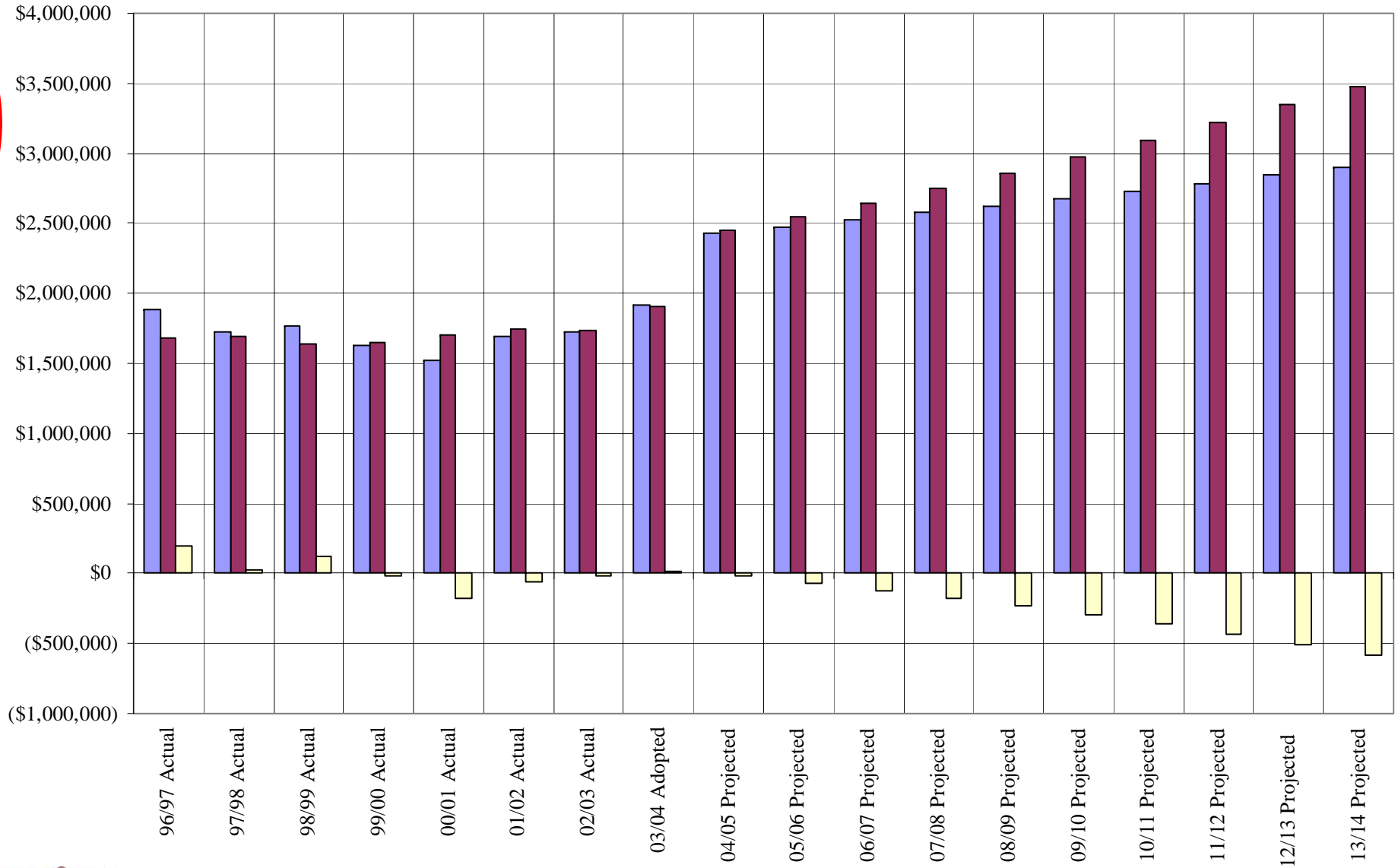
■ Total Revenue  
 ■ Total Expenditures  
 ■ Revenues-Expenditures

# Pekin District #108 Education Fund Expenditures per Item (1996-2004)

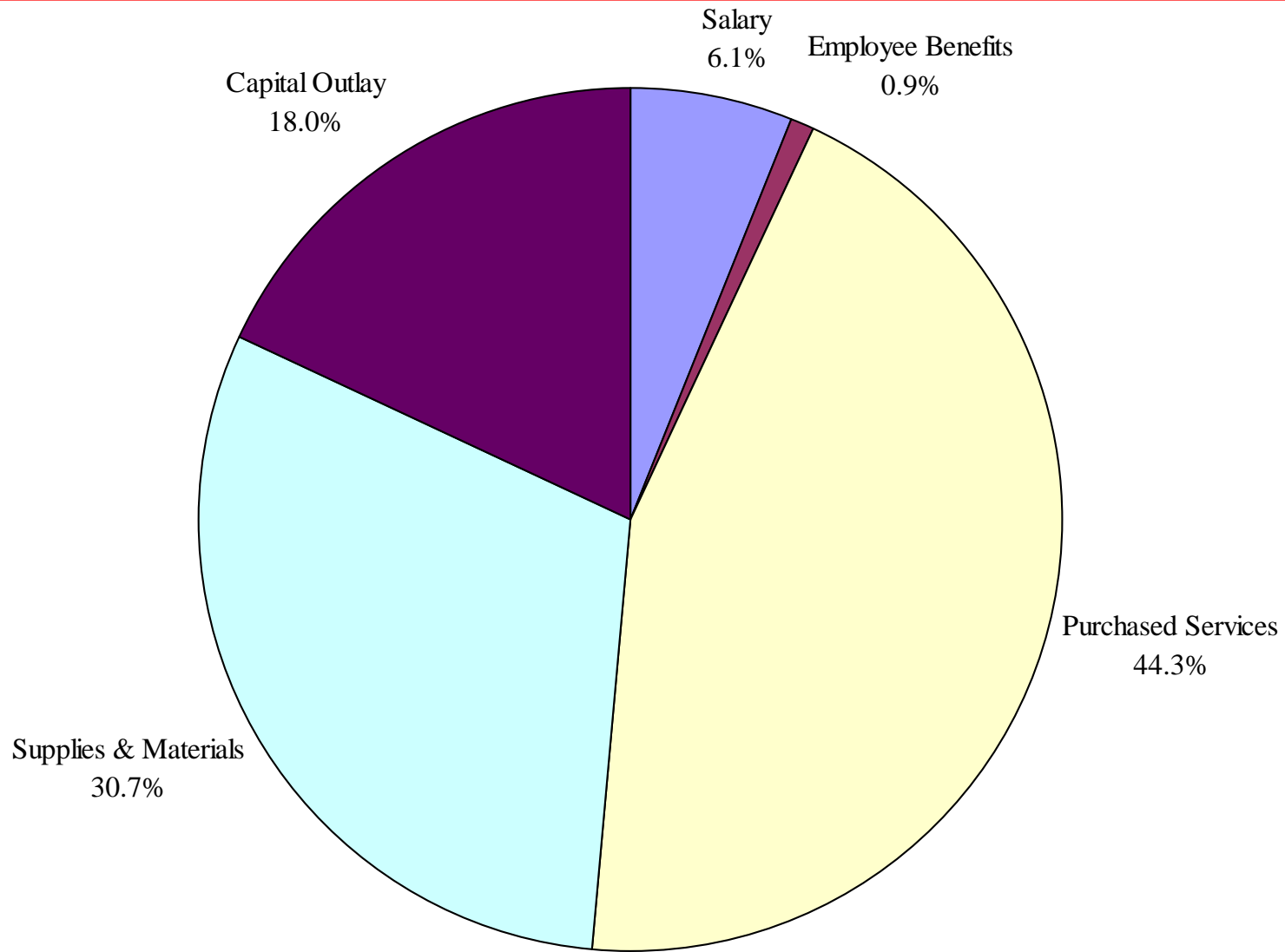


## Pekin District #108 Operations and Maintenance Fund History

(Projections assume 2% Rev increase and 4% Exp increase in all funds except B&I)



## Pekin District #108 Operations & Maintenance Expenditures per Item (1996-2004)



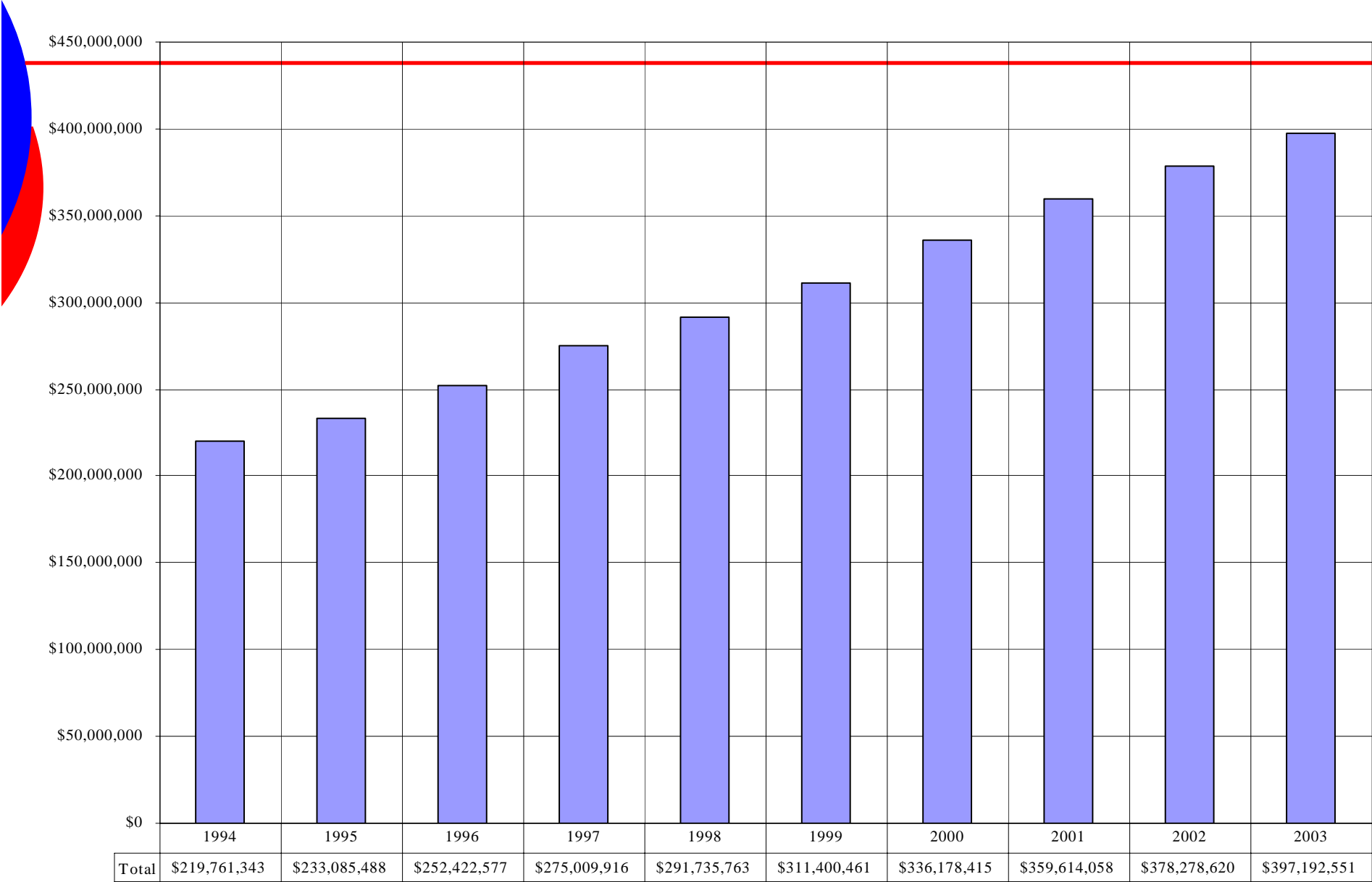


# Local Funding Factors

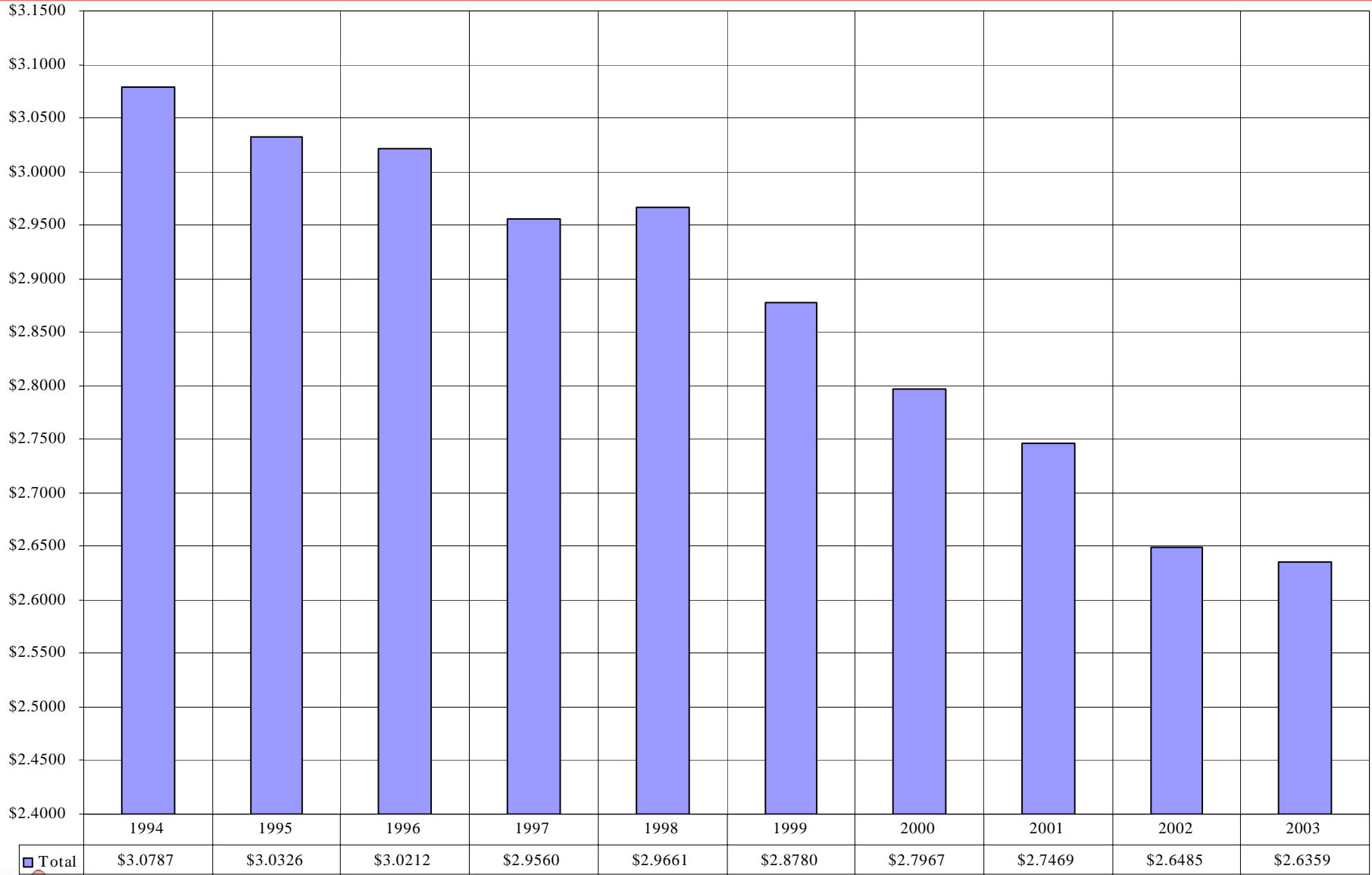
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## History

# Pekin District 108 Equalized Assessed Value (EAV) History

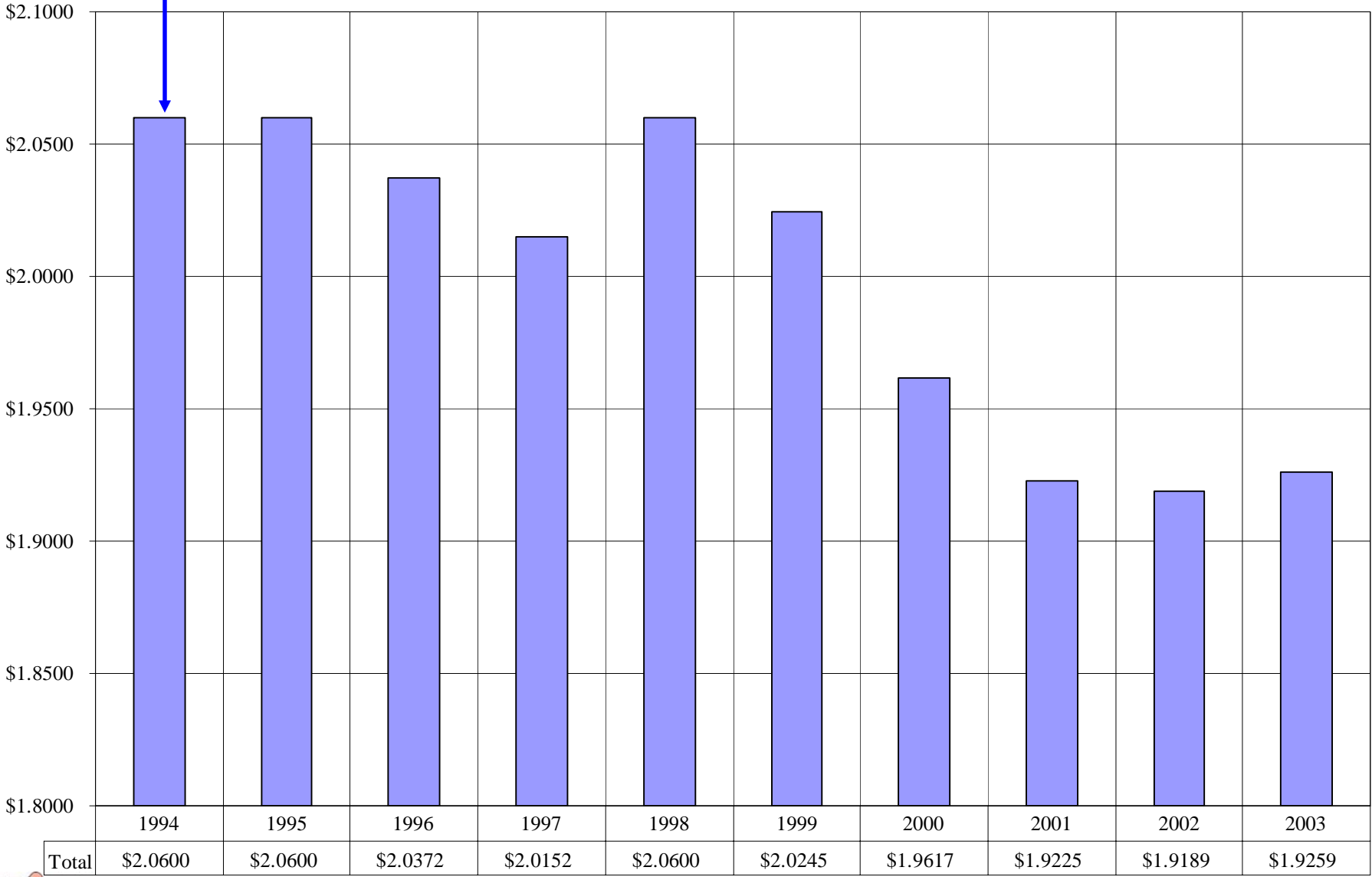


## Pekin District 108 Tax Rate History



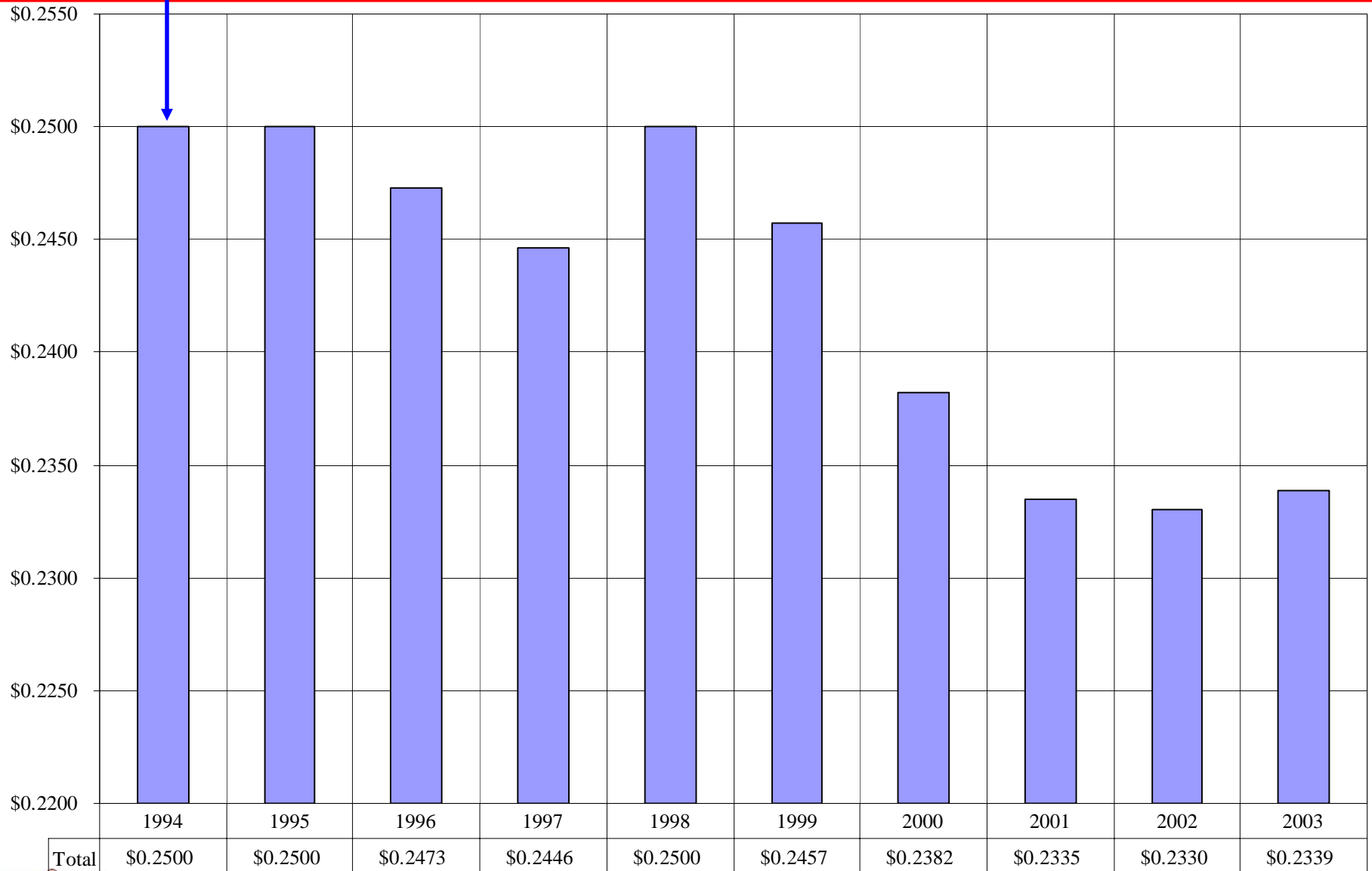
**Legal  
Limit**

### Pekin District 108 Education Fund Tax Rate History

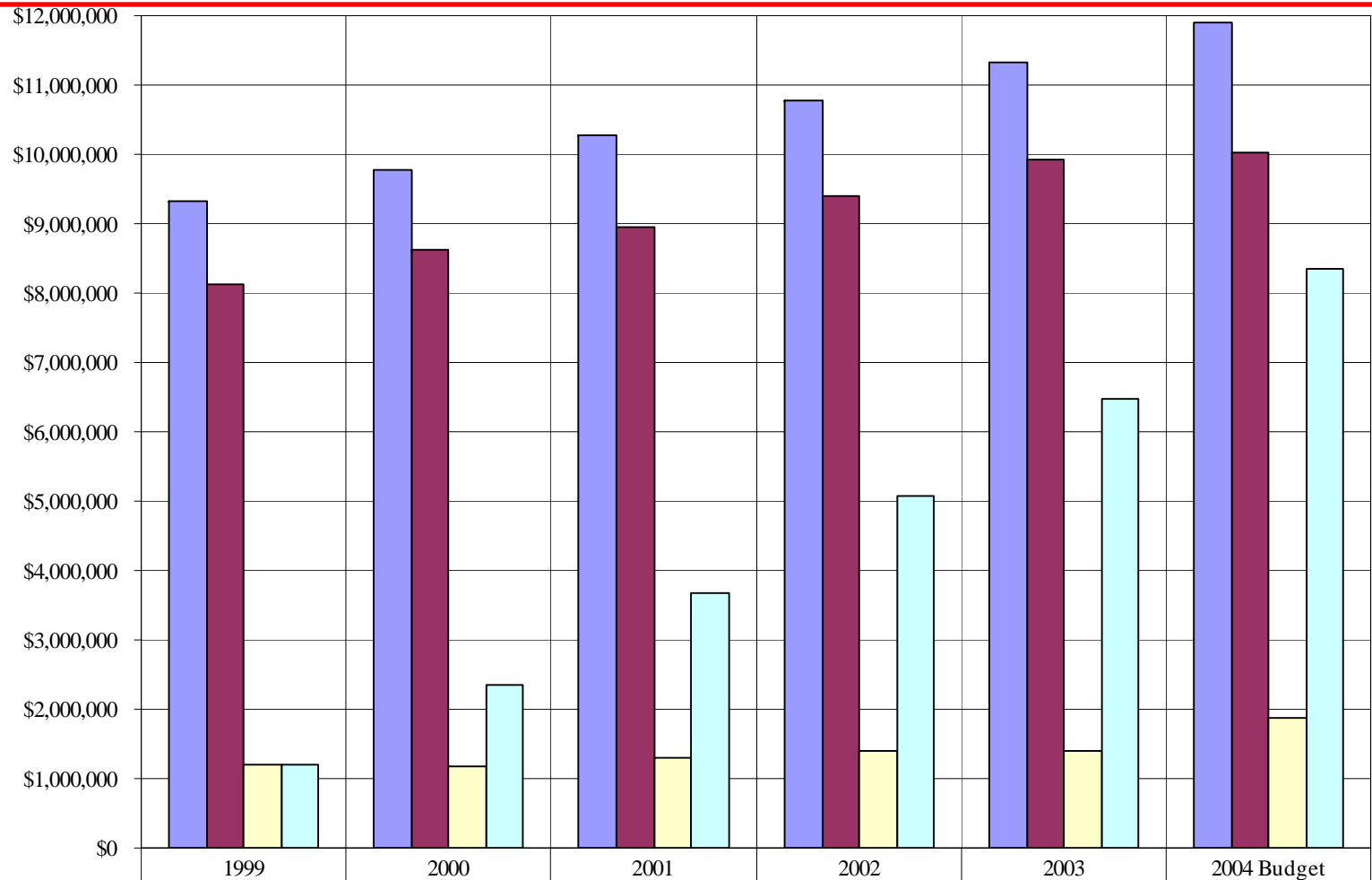


**Legal  
Limit**

## Pekin District 108 Operations & Maintenance Fund Tax Rate History

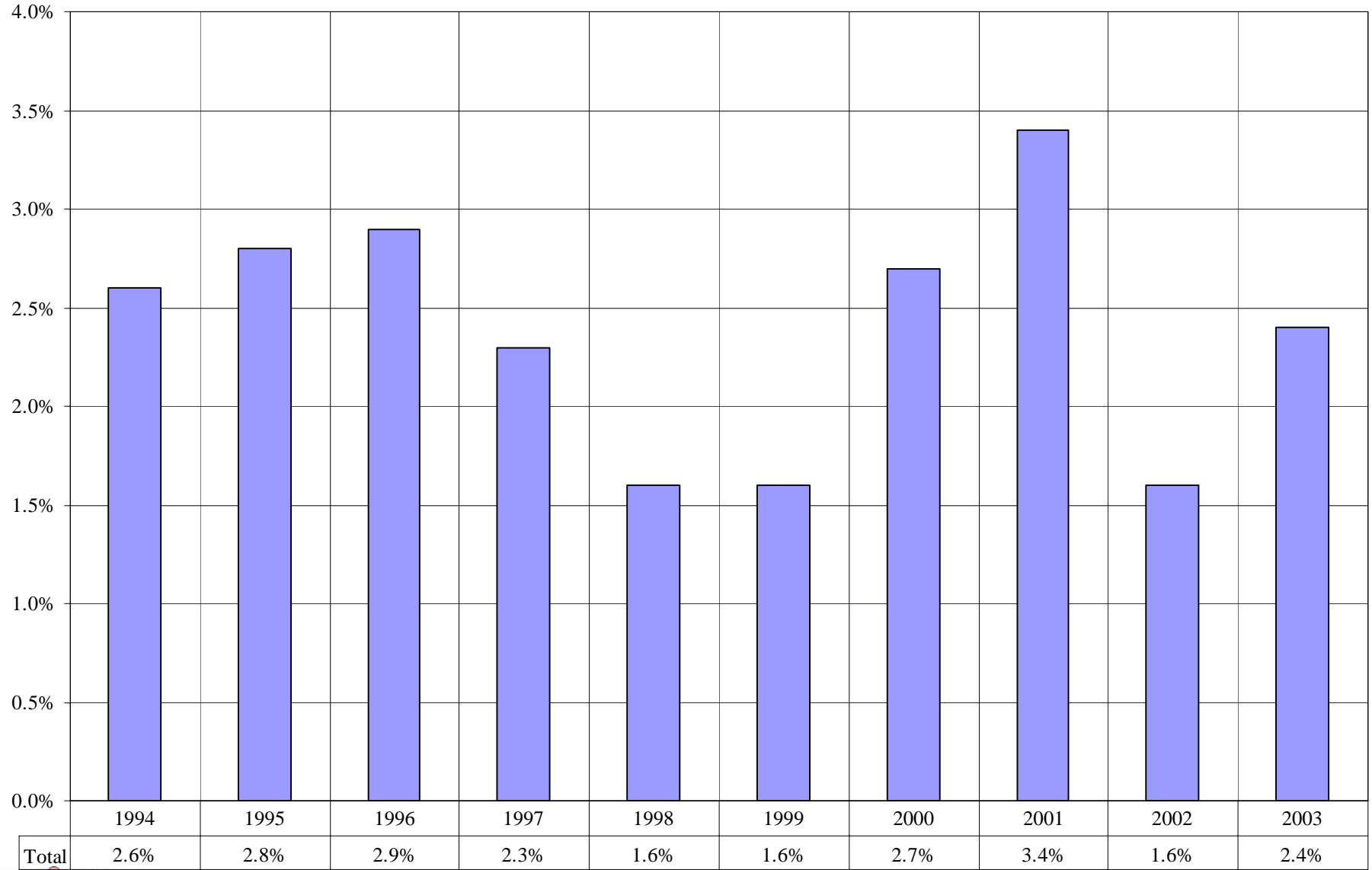


## Pekin District 108 Local Revenue & Tax Cap (PTELL) Summary



	1999	2000	2001	2002	2003	2004 Budget
Sum of Extension Without Tax Caps	\$9,318,079	\$9,783,983	\$10,273,182	\$10,786,841	\$11,326,183	\$11,892,492
Sum of Local Revenue With Tax Caps	\$8,121,020	\$8,620,402	\$8,962,196	\$9,387,675	\$9,917,035	\$10,018,708
Sum of Difference	\$1,197,059	\$1,163,581	\$1,310,986	\$1,399,166	\$1,409,148	\$1,873,784
Sum of Total Difference	\$1,197,059	\$2,360,640	\$3,671,626	\$5,070,792	\$6,479,941	\$8,353,725

## Pekin District 108 Consumer Price Index (CPI) History

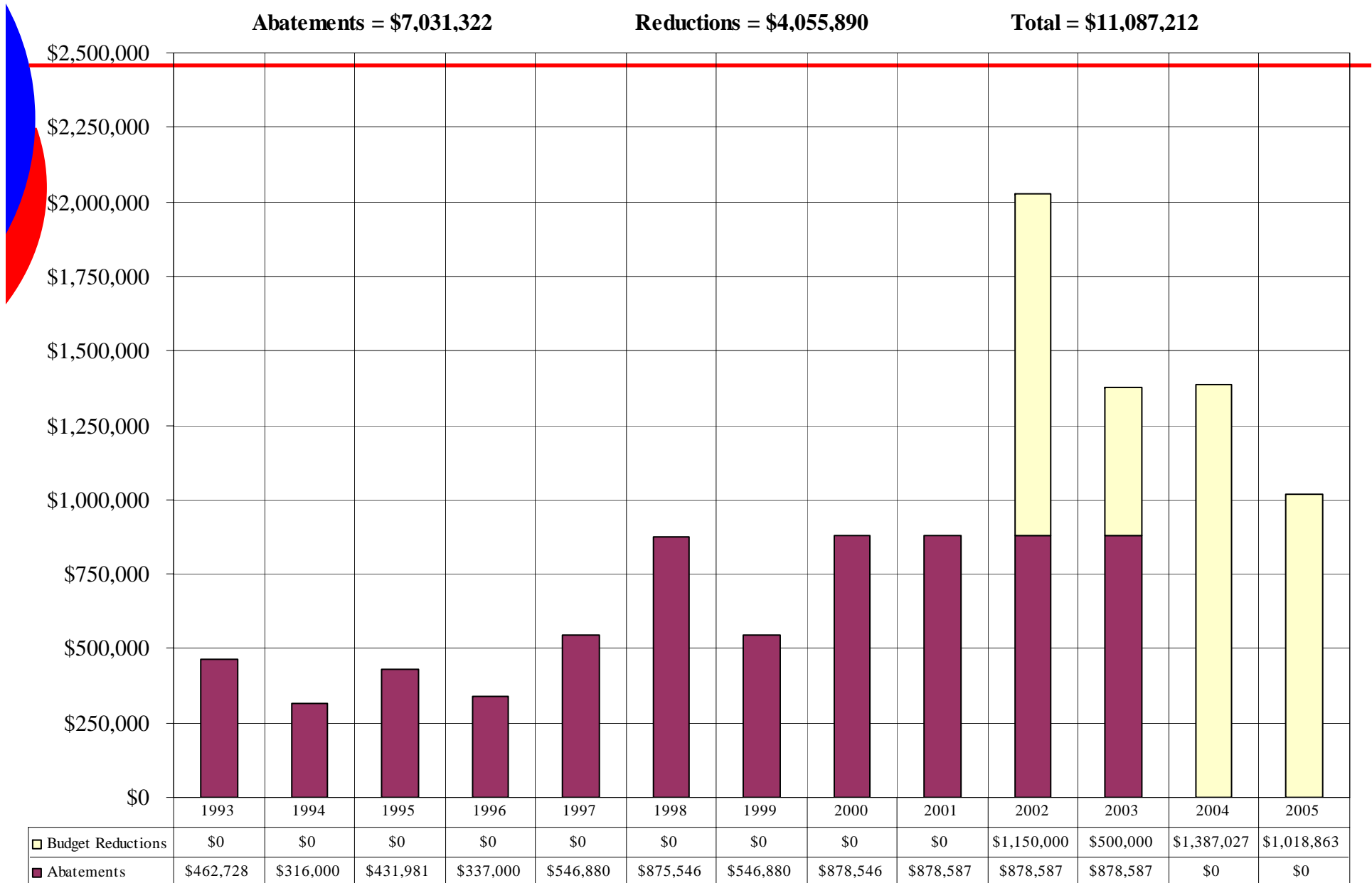


## District 108 Abatements & Budget Reductions

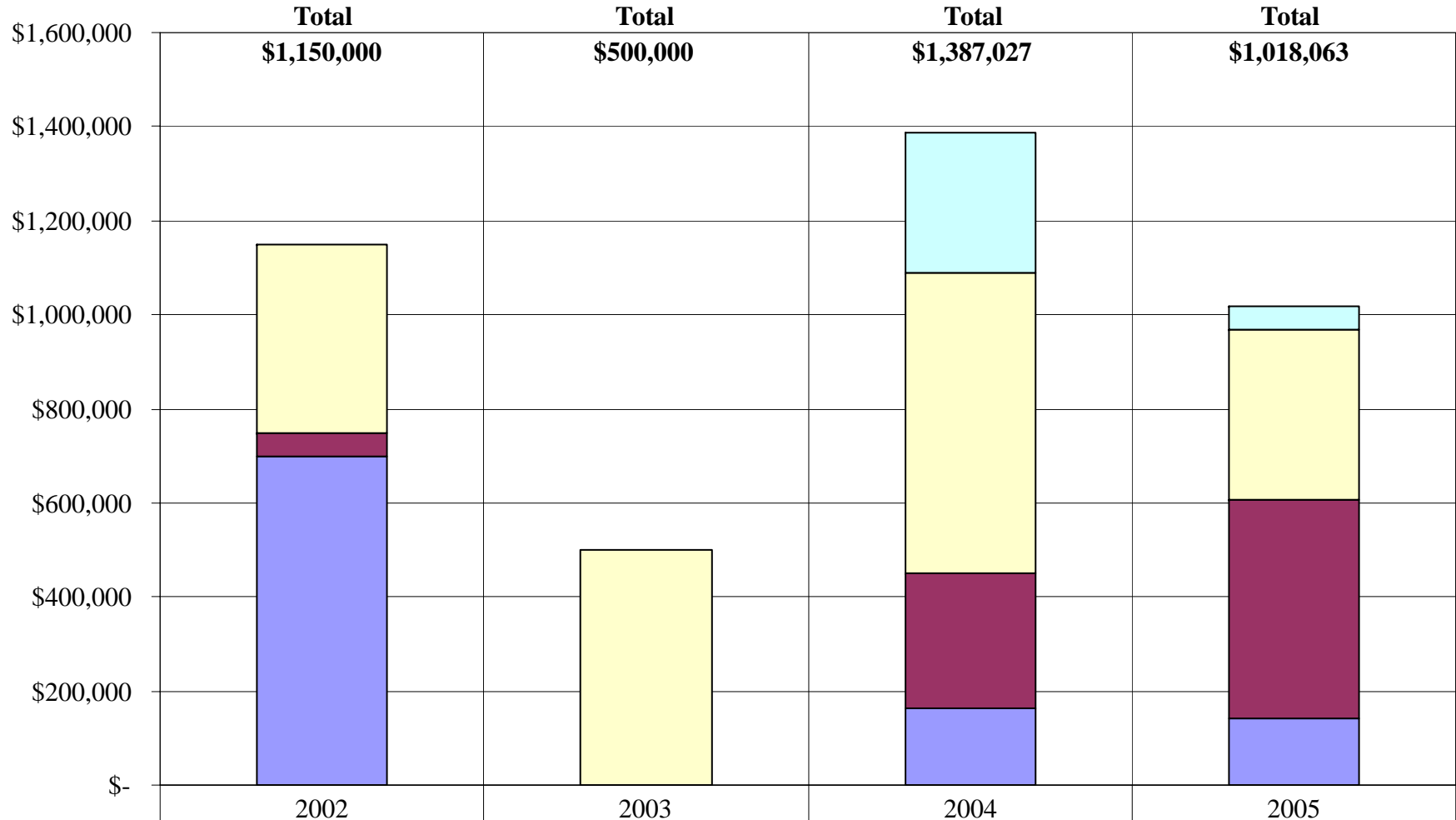
**Abatements = \$7,031,322**

**Reductions = \$4,055,890**

**Total = \$11,087,212**



## Pekin Public Schools District 108 Budget Reduction History



Supplies & Materials			\$298,829	\$51,000
Salaries and Benefits	\$400,000	\$500,000	\$637,886	\$362,306
Purchased Services	\$50,000		\$288,561	\$463,933
Capital Outlay	\$700,000		\$161,751	\$141,624

# 2004-05 Studies to be Conducted

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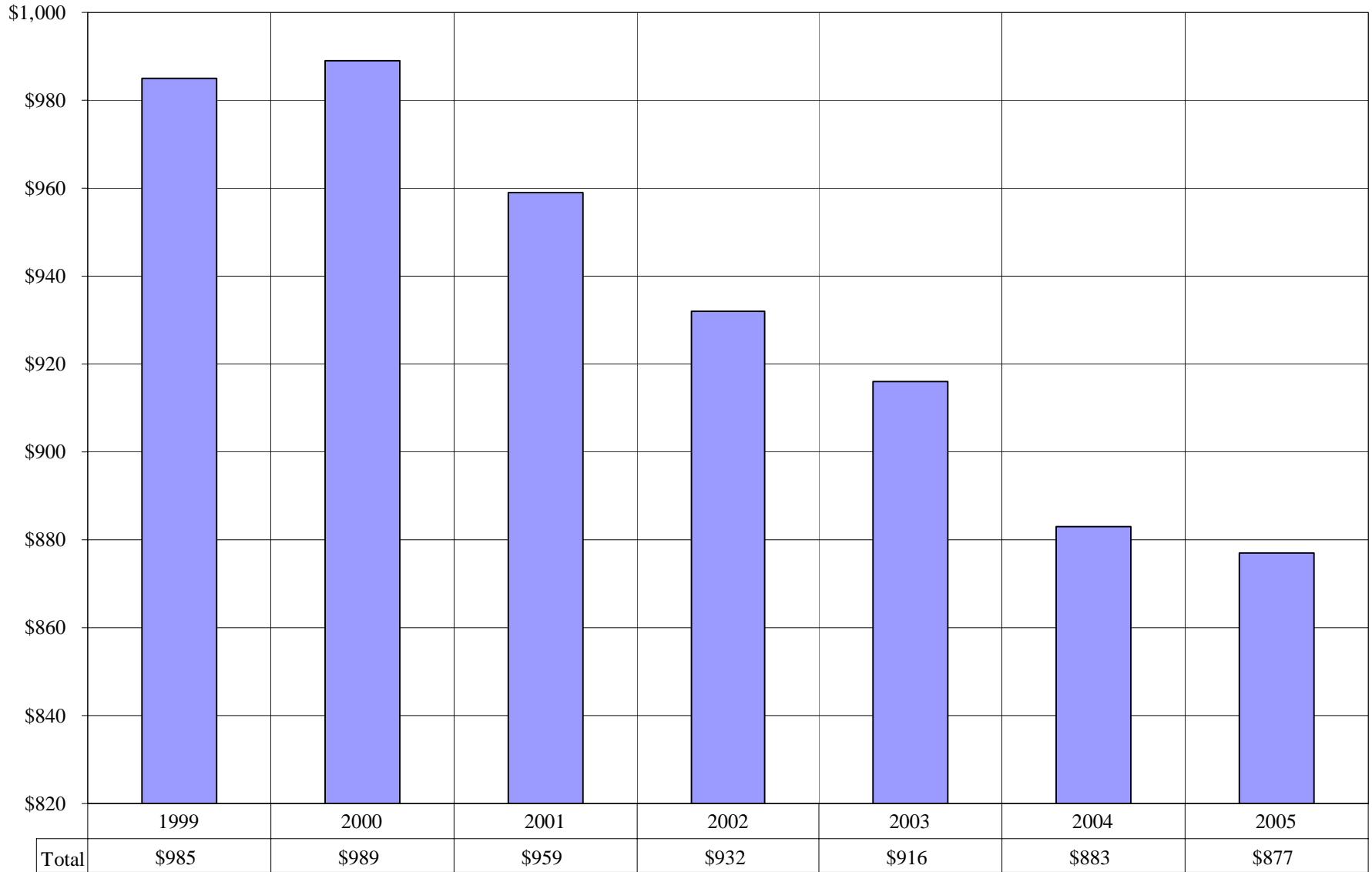
- Consolidation
  - District 108 & PCHS
- Support & Special Area Positions
  - Special Education Service Teams
  - Learning Center Teachers
  - Counselors
- Principals & Assistant Principals
- Special Area Positions
  - K-6 Art, Music, PE, etc.
- After School Programs
- Consider Closing School
- Holistic Accountability Plan

# “Next” Budget Reduction Items

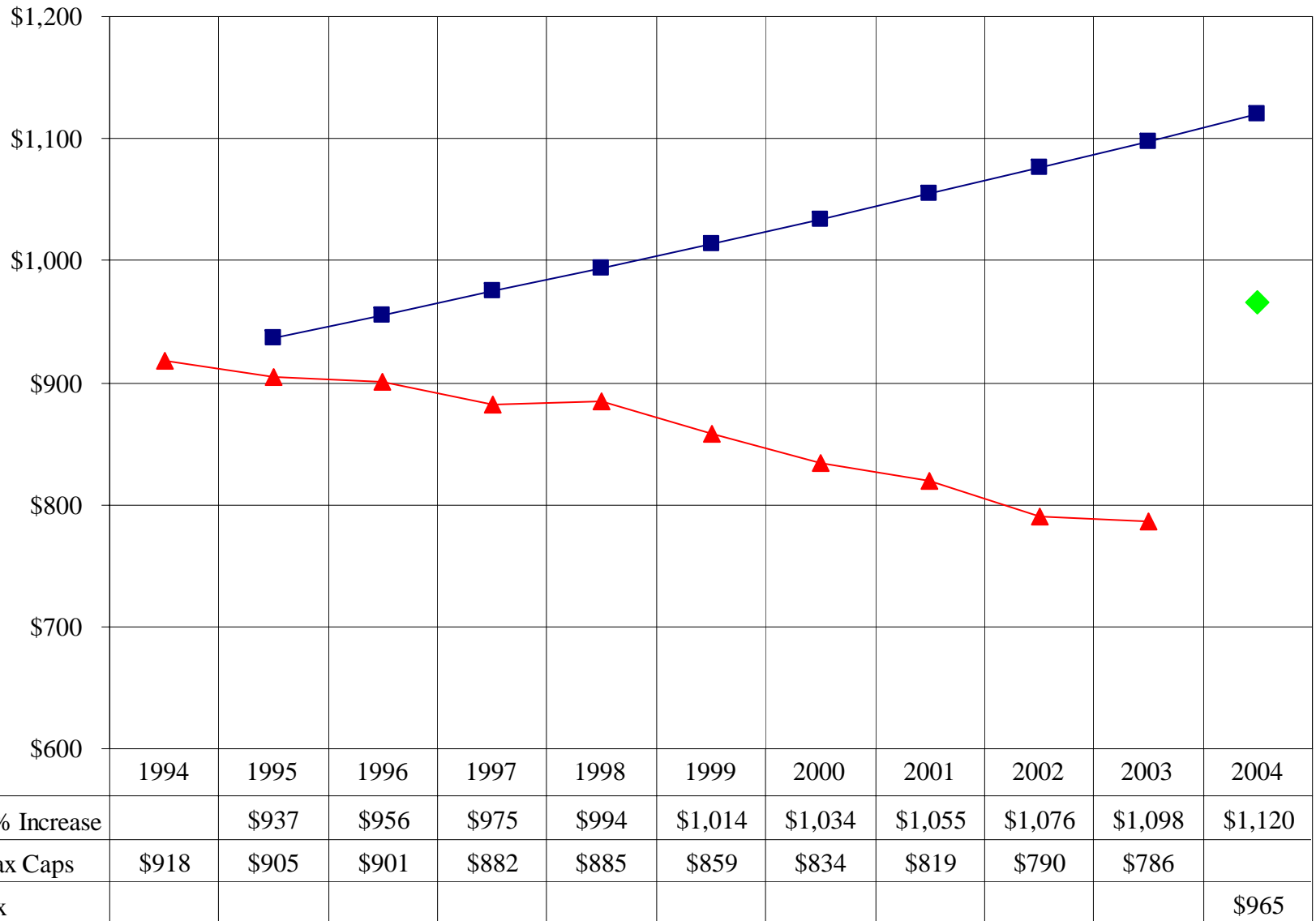
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- Eliminate Jr. High Industrial Technology
- Eliminate Orchestra/Suzuki, Band, & Extra-Curricular Programs
- Eliminate 2 intermediate 5.75 Learning Center Asst. positions
- Eliminate 2 Jr. High Office Clerk positions
- Reduce 4 Intermediate Connections Teachers
- Increase class sizes
- Eliminate Additional Personnel Necessary to Recommend Balanced Budget to Board of Education

## Pekin District 108 Average Taxes



## District 108 Estimated Tax Scenarios \$100,000 Home

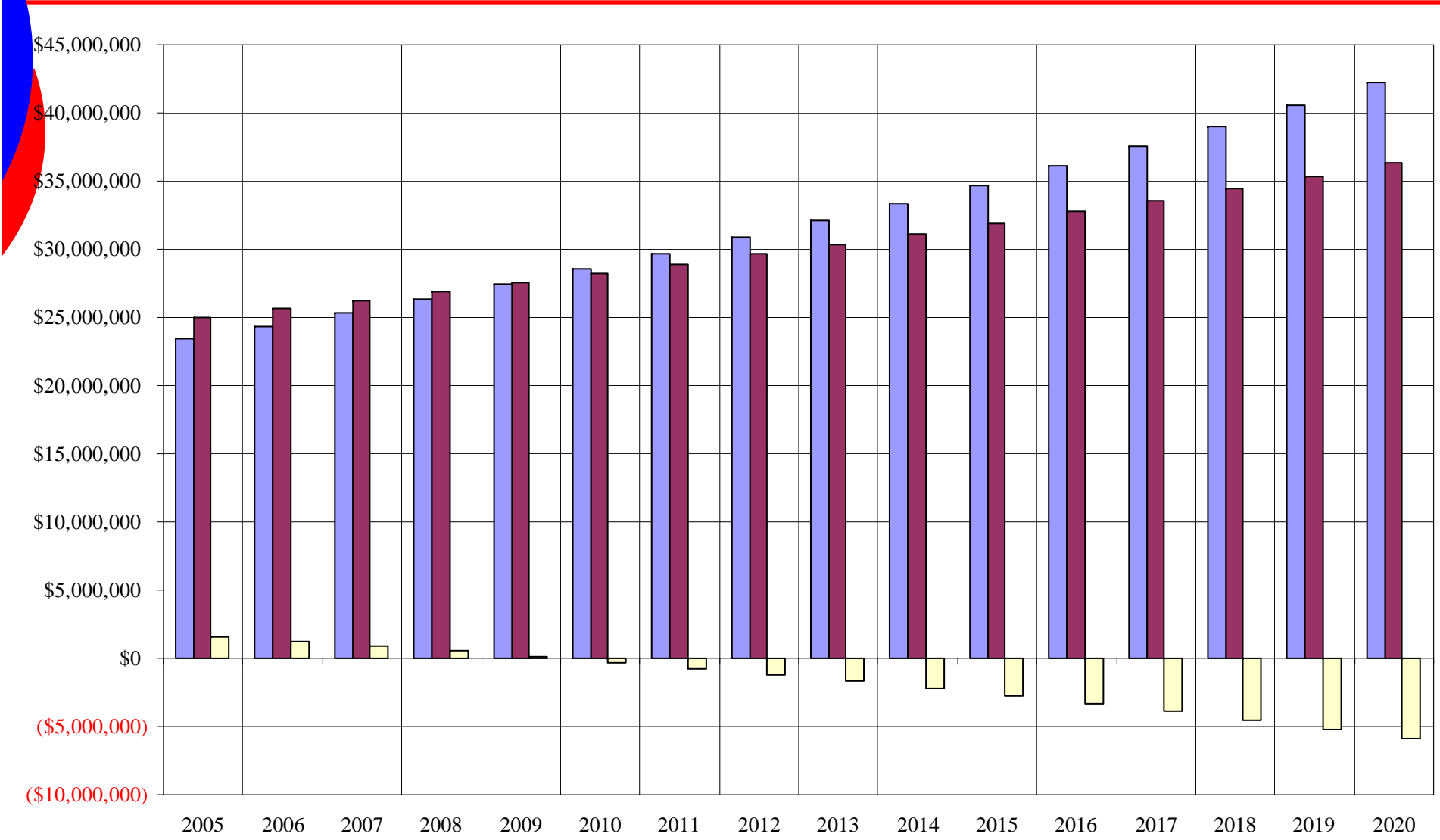




# Board Approved

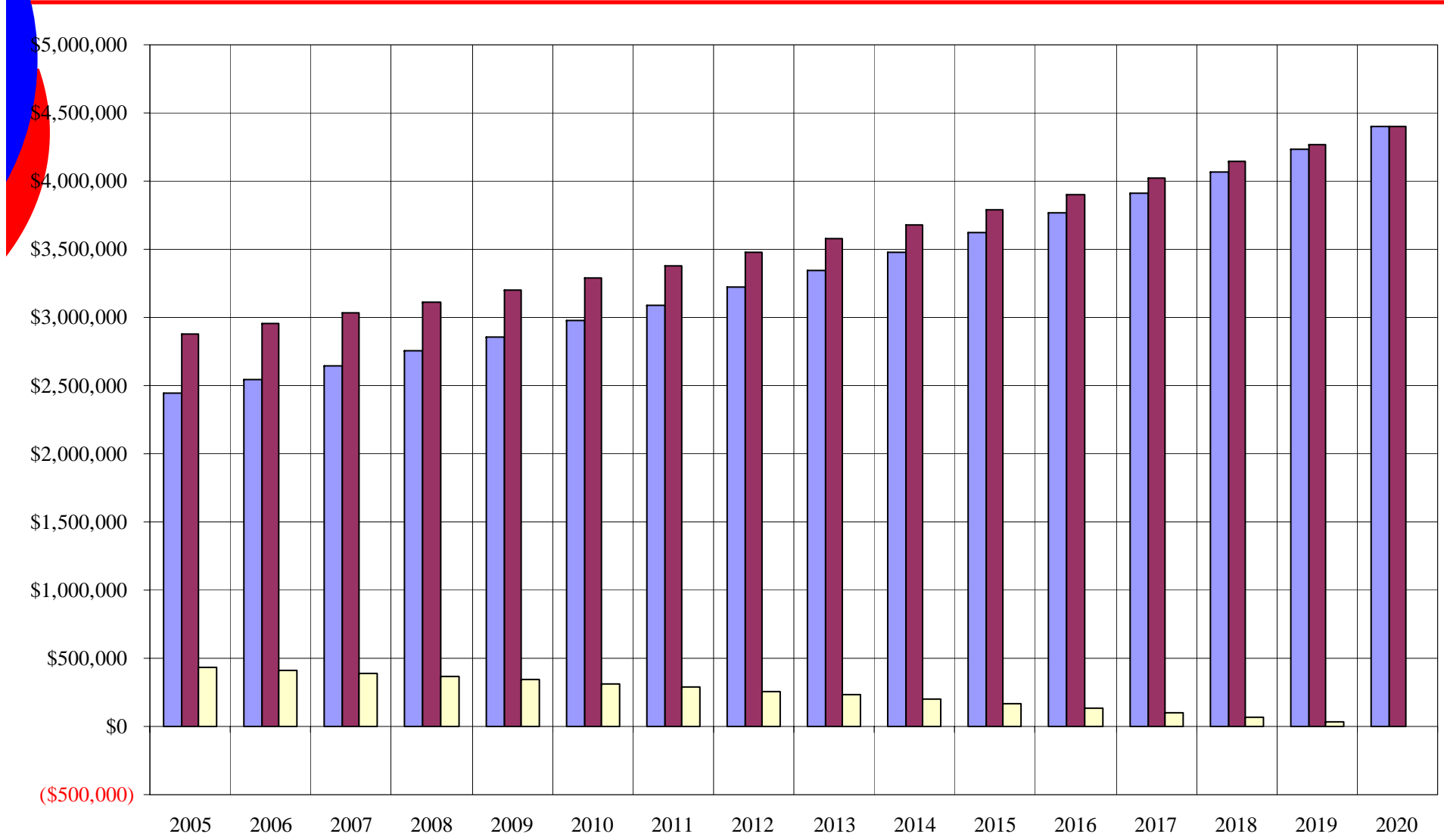
# Solutions

**Pekin District 108 Education Fund Rate Increase (\$.50)**  
**(2% Increase in Revenue & 4% Increase in Expenses)**



■ Average of Expenditures 
 ■ Average of Current Total + New Revenue 
 ■ Average of New Revenue - Expenses

**Pekin District 108 Operations & Maintenance Fund Rate Increase (\$.10)**  
 (2% Increase in Revenue & 4% Increase in Expenses)



■ Average of Expenditures 
 ■ Average of Current Total + New Revenue 
 ■ Average of New Revenue - Expenses



# Impact on Property Taxes

## Summary - Estimated to be **7 to 10 Year** Solution

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- **Education Fund**
  - Increase Fifty Cents
  - \$1.91 to \$2.41
- **Operations & Maintenance Fund**
  - Increase Ten Cents
  - \$.23 to \$.33
- **Overall Rate**
  - Increase Sixty Cents
  - \$2.63 to \$3.23

## Proposal #1: 7-10 Years



			Current			Proposed			Impact of Proposed Increases			
Home Value	EAV	Homestead Exemption (\$3,500)	Education Fund	Operations & Maintenance	Current Total	Education Fund (+\$0.50)	Operations & Maintenance (+\$0.10)	Proposed Total				
			Rate: \$1.9091	Rate: \$0.2318			Rate: \$2.4091		Rate: \$0.3318			
\$50,000	\$16,667	\$13,167	\$251	\$31	\$282	\$317	\$44	\$361	\$79.00	\$6.58	\$1.52	\$0.22
\$75,000	\$25,000	\$21,500	\$410	\$50	\$460	\$518	\$71	\$589	\$129.00	\$10.75	\$2.48	\$0.35
\$100,000	\$33,333	\$29,833	\$570	\$69	\$639	\$719	\$99	\$818	\$179.00	\$14.92	\$3.44	\$0.49
\$125,000	\$41,667	\$38,167	\$729	\$88	\$817	\$919	\$127	\$1,046	\$229.00	\$19.08	\$4.40	\$0.63
\$150,000	\$50,000	\$46,500	\$888	\$108	\$996	\$1,120	\$154	\$1,275	\$279.00	\$23.25	\$5.37	\$0.76
\$175,000	\$58,333	\$54,833	\$1,047	\$127	\$1,174	\$1,321	\$182	\$1,503	\$329.00	\$27.42	\$6.33	\$0.90
\$200,000	\$66,667	\$63,167	\$1,206	\$146	\$1,352	\$1,522	\$210	\$1,731	\$379.00	\$31.58	\$7.29	\$1.04
\$225,000	\$75,000	\$71,500	\$1,365	\$166	\$1,531	\$1,723	\$237	\$1,960	\$429.00	\$35.75	\$8.25	\$1.18
\$250,000	\$83,333	\$79,833	\$1,524	\$185	\$1,709	\$1,923	\$265	\$2,188	\$479.00	\$39.92	\$9.21	\$1.31
\$275,000	\$91,667	\$88,167	\$1,683	\$204	\$1,888	\$2,124	\$293	\$2,417	\$529.00	\$44.08	\$10.17	\$1.45
\$300,000	\$100,000	\$96,500	\$1,842	\$224	\$2,066	\$2,325	\$320	\$2,645	\$579.00	\$48.25	\$11.13	\$1.59

# Prohibited Political Activity – Gift Ban Law

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With respect to an employee whose hours are not fixed, "**compensated time**" **includes** any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

**“Prohibited political activity”** means:

- **Preparing for, organizing, or participating in** any political meeting, political rally, political demonstration, or other political event.
- **Soliciting contributions**, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
- **Soliciting, planning the solicitation of, or preparing any document or report** regarding anything of value intended as a campaign contribution.

# Prohibited Political Activity – Gift Ban Law

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**“Prohibited political activity”** means:

- Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
- Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.

# Prohibited Political Activity – Gift Ban Law

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**“Prohibited political activity”** means:

- Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
- Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
- Preparing or reviewing responses to candidate questionnaires.
- Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.

# Prohibited Political Activity – Gift Ban Law

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**“Prohibited political activity”** means:

- Campaigning for any elective office or for or against any referendum question.
- Managing or working on a campaign for elective office or for or against any referendum question.
- Serving as a delegate, alternate, or proxy to a political party convention.
- Participating in any recount or challenge to the outcome of any election.

# Prohibited Political Activity – Gift Ban Law

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**“Prohibited political activity”** means:

- No employee shall intentionally perform any prohibited political activity **during any compensated time**. No Board Member or employee shall intentionally **use any property or resources of the District in connection with any prohibited political activity**. At no time shall any Board Member or employee intentionally require any other Board Member or employee to perform any prohibited political activity: (a) as part of that Board Member’s or employee’s duties, (b) as a condition of employment, or (c) during any compensated time off, i.e., as holidays, vacation or personal time off. No Board Member or employee shall be required at any time to participate in any prohibited political activity in consideration for that Board Member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise, nor shall any Board Member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any prohibited political activity.

# Prohibited Political Activity – Gift Ban Law

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**“Prohibited political activity”** means:

- A Board Member or employee **may engage** in activities that: (1) are otherwise appropriate as part of his or her official duties, or (2) are undertaken by the individual on a voluntary basis that are not prohibited by this policy.



# Questions & Discussion

District 108

Informational Meeting