

Community High School District 155

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Strategic Planning Committee 2018

September 12, 2018

Finances & Facilities



School Finance 101

- School Districts have 3 basic sources of revenue (money)
 - Local
 - State
 - Federal
- For District 155 and most Illinois school districts, most revenue comes from local property taxes

Revenue Sources

Local Sources

- Tax Revenues
- Personal Property Replacement Tax
- District Fees
- Food Service
- Donations
- Interest Income

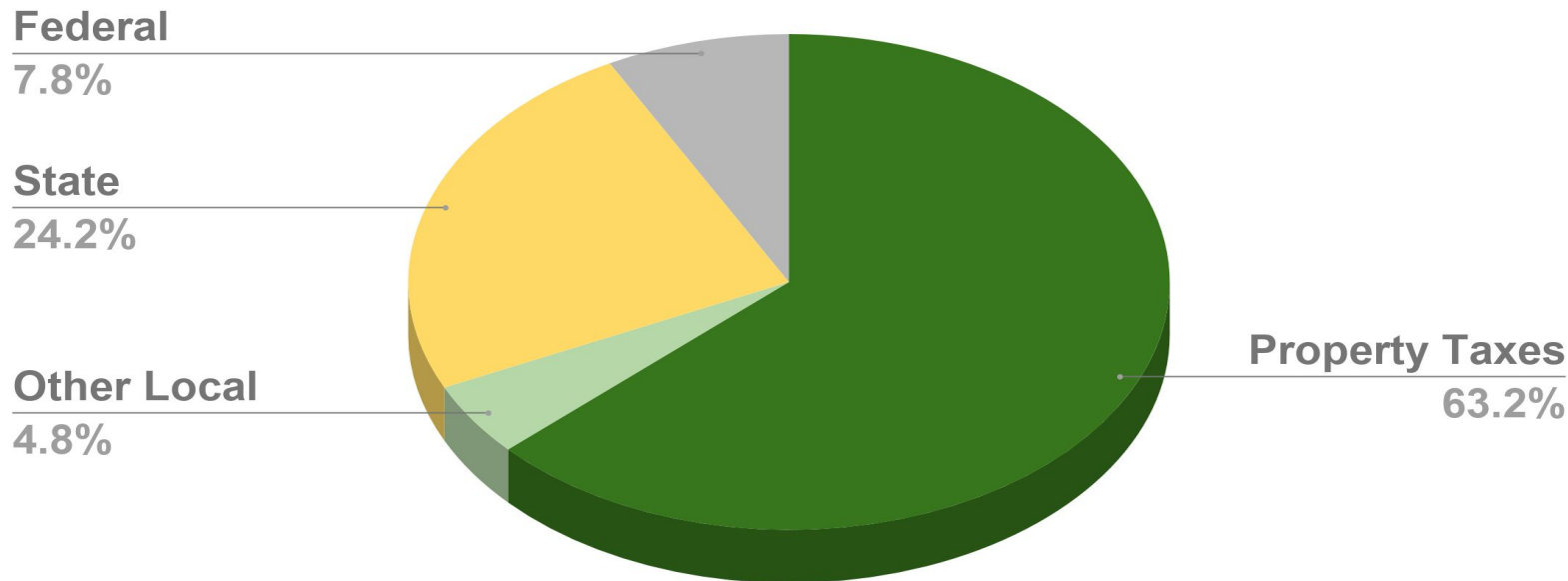
State Sources

- Evidence-Based Funding (Formerly GSA)
- Other State Grants & Reimbursements

Federal Sources

- IDEA Funding
- ESSA Funding
- Medicaid
- Other Federal Grants & Reimbursements

2015-2016 State Average Revenue by Source

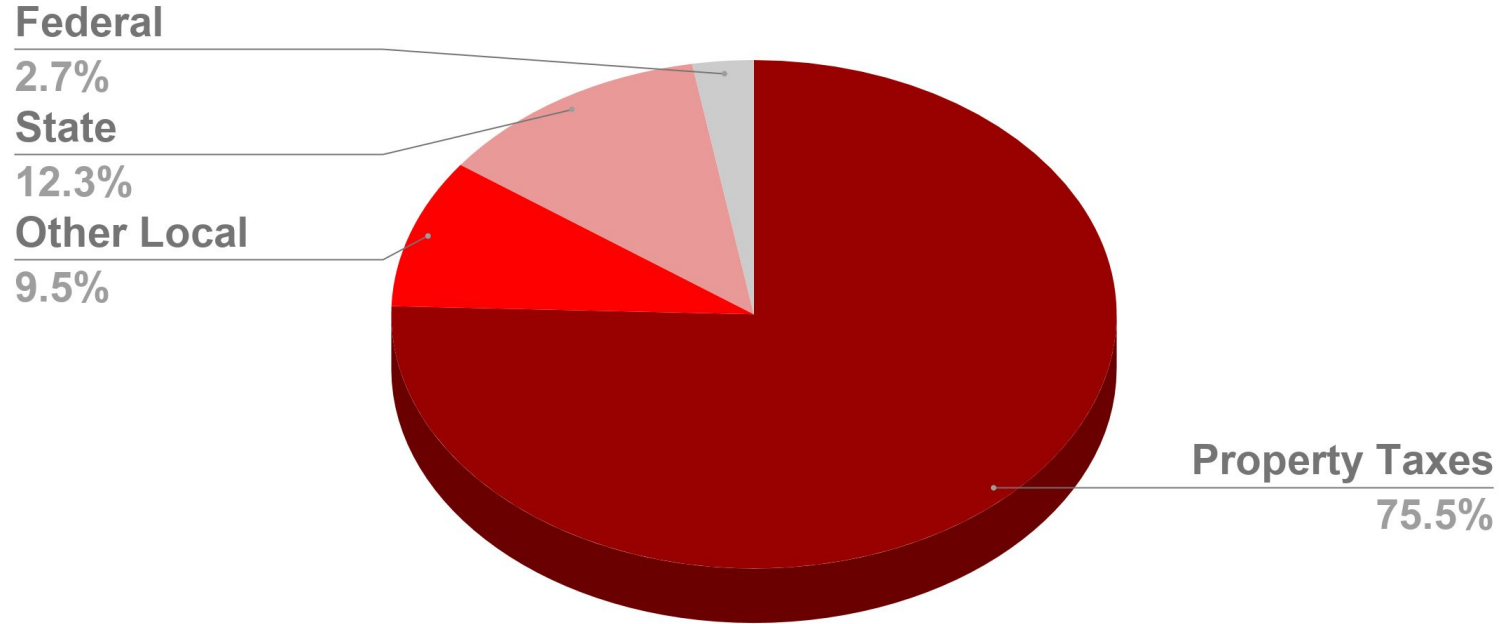


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D155 2018-2019 Budgeted Operating Fund Revenue by Source



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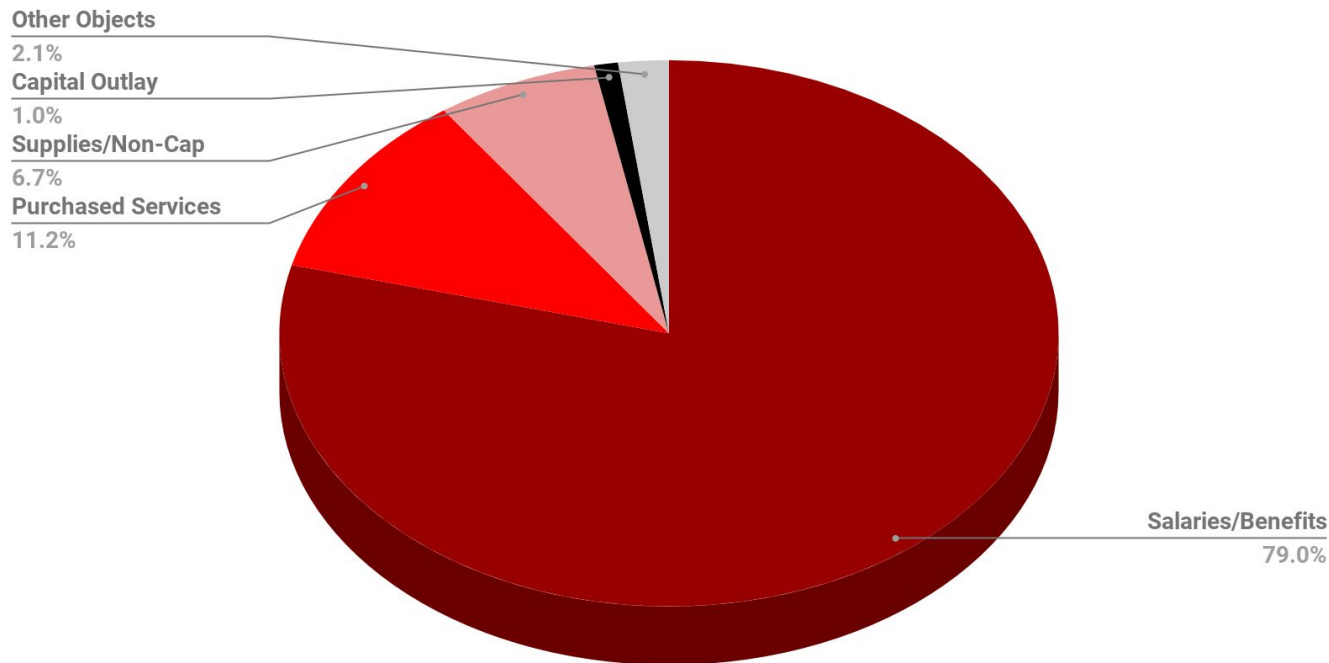
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Expenditures Overview

- The Illinois State Board of Education classifies expenditures using the following categories:
 - Salaries
 - Benefits
 - Purchased Services
 - Supplies/Non-Capital Equipment
 - Capital Outlay
 - Other (Tuition, Dues, Fees, Contingencies)

D155 2018-2019 Budgeted Operating Fund Expenditures



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2018-2019 Operating Funds Budget Summary

	Total Operating Funds	
Revenues	\$96,462,981	
Expenditures	(\$96,413,640)	"In the Black"
Surplus/Deficit	\$49,341	

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School District Financial Profile Scores

- Financial Profile Indicators
 - **Expenditure to Revenue Ratio (35%)**
 - **Fund Balance to Revenue Ratio (35%)**
 - Days Cash on Hand (10%)
 - Percent of Short-Term Borrowing Ability Remaining (10%)
 - Percent of Long-Term Debt Margin Remaining (10%)
- Indicators are scored 1 through 4
 - 1 indicates highest risk
 - 4 indicates lowest risk (best)

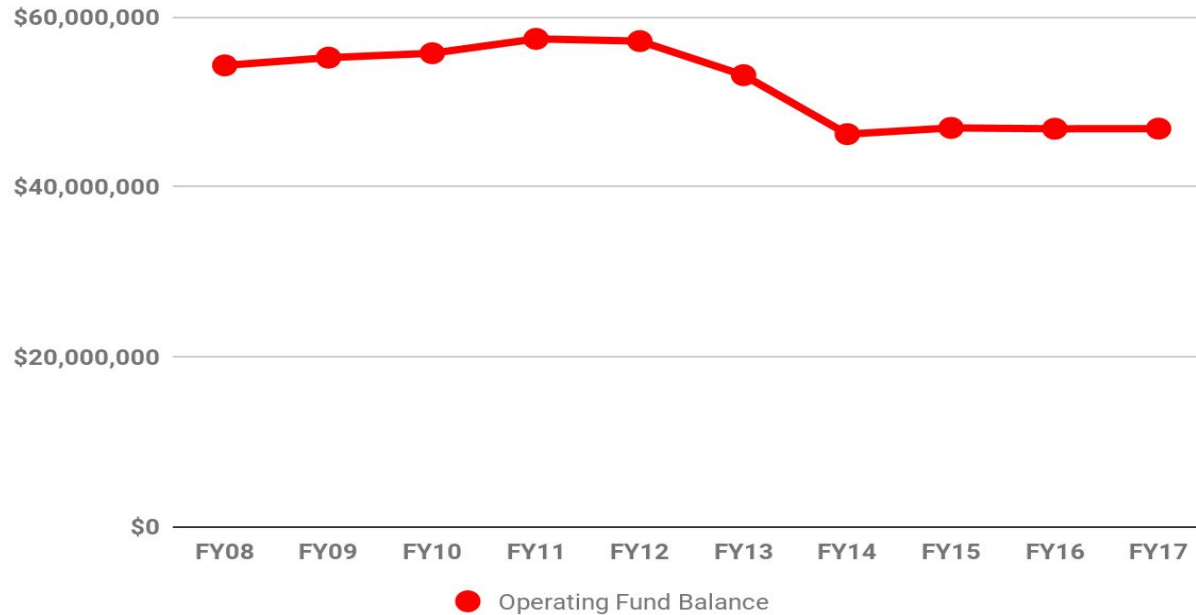
Expenditure to Revenue Ratio

- 35% of a District's Financial Profile Score
- Calculated by dividing the total operating expenditures by the total operating revenues
- Top score (4) is achieved with a balanced budget (District is spending \$1.00 or less for every dollar they are receiving; lowest risk)

Fund Balance to Revenue Ratio

- 35% of a District's Financial Profile Score
- Calculated by dividing the ending operating fund balances by the operating revenues
- Top score (4) is achieved with a score of 25%

D155 Operating Fund Balance History



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Fund Balance to Revenue Comparables (FY17)

● D155	51.7%
● CCSD 47	58.6%
● Cary CCSD 26	43.8%
● Fox River Grove CSD 3	88.7%
● Prairie Grove CSD 46	88.4%
● THSD 214	57.5%
● THSD 211	51.0%
● Marengo 154/Richmond-Burton 157	>100%
● McHenry CHSD 156	61.2%

Fiscal Responsibility

District 155 has...

- maintained a balanced budget for 4 consecutive years
- operated “in the black” for 4 consecutive years
- maintained an operating fund balance of approximately \$50 million since 2013-2014
- **maintained the top Illinois School District Financial Profile designation of “Recognition” since the early 2000’s (at least 15 years)**

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Illinois School District Financial Profile Scores

Year	AFR Data	Recognition	Review	Early Warning	Watch	Total School Districts
2018	2017	640	147	43	22	852
2017	2016	632	154	47	19	852
2016	2015	568	196	61	32	857
2015	2014	553	199	70	38	860
2014	2013	560	181	72	49	862

Source: <https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

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2017 Illinois School District Operating Expense Per Pupil (OEPP)

District Type	Number of Districts	OEPP
Elementary	369	\$12,858.67
High School	97	\$17,518.50
Unit	386	\$12,719.83
State	852	\$13,336.64
Chicago SD 299		\$15,411.78

Source: <https://www.isbe.net/Pages/Operating-Expense-Per-Pupil.aspx>

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2017 Illinois School District Operating Expense Per Pupil (OEPP)

District Name	Average Daily Attendance	OEPP
CHSD 155	5,759	\$15,522
Marengo CHSD 154	622	\$18,963
McHenry CHSD 156	1,993	\$13,794
Richmond-Burton 157	666	\$16,307
THSD 211	11,479	\$18,721
THSD 214	10,774	\$19,921

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Why is the Tax Levy Important to D155?

- It is District 155's largest, most stable source of Revenue
- Illinois relies more heavily on local revenue to fund its schools than most other states
- Since D155 is tax-capped, its largest source of revenue cannot be increased by more than the prior year Consumer Price Index for All Urban Consumers (CPI-U)
 - Every tax extension is limited by the prior year levy

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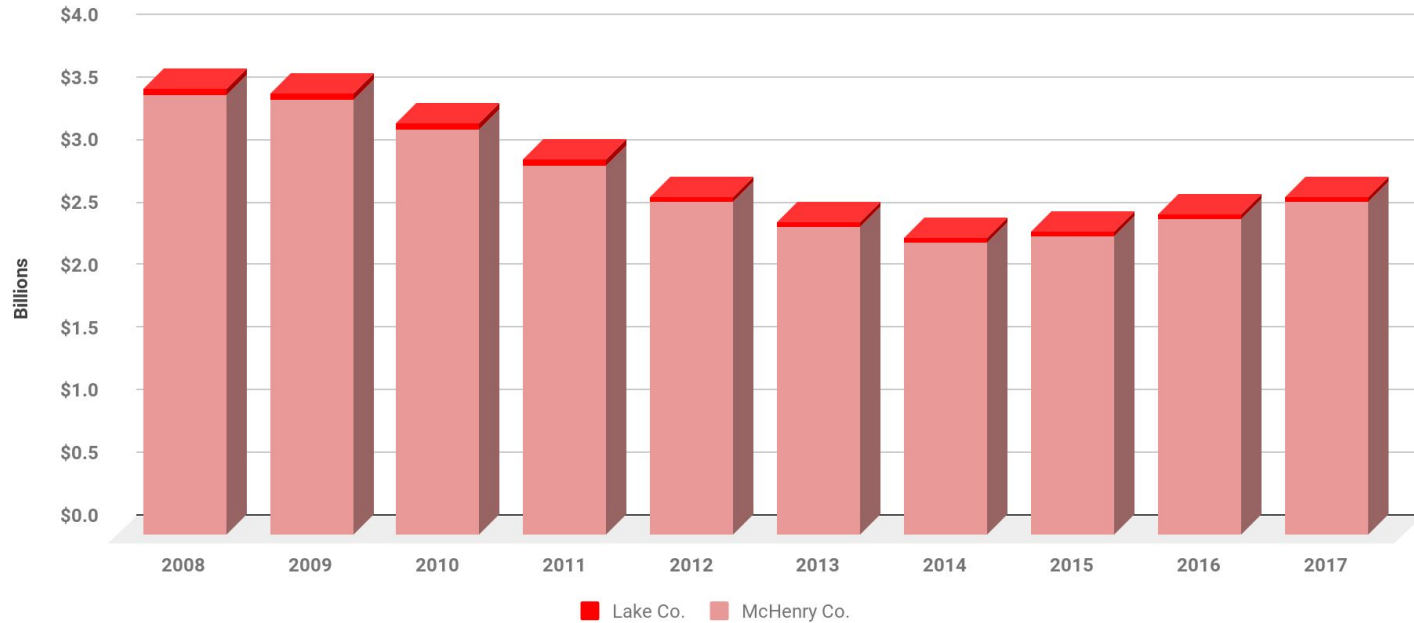


Tax Extension Information

- How are tax rates calculated?

$$\frac{\text{District Capped Funds Levy} + \text{Debt Service Levy}}{\text{Equalized Assessed Valuation (EAV)}} = \text{Tax Rate}$$

10-year EAV (District Property Values) Trend

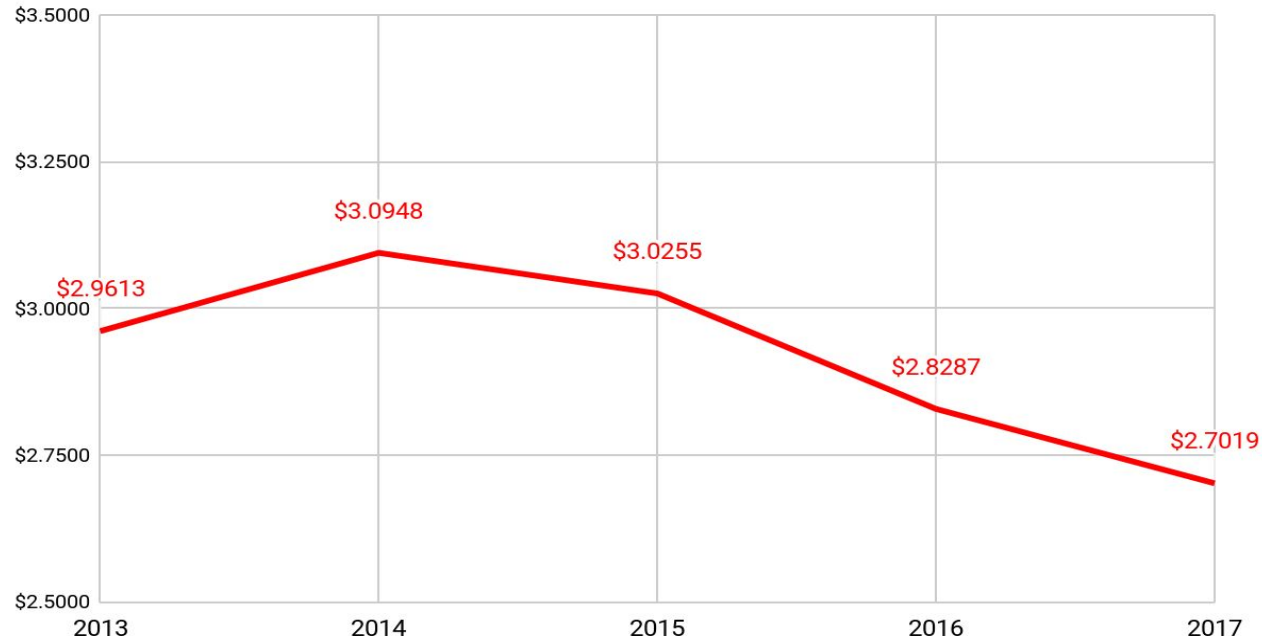


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5-year Tax Rate Trend

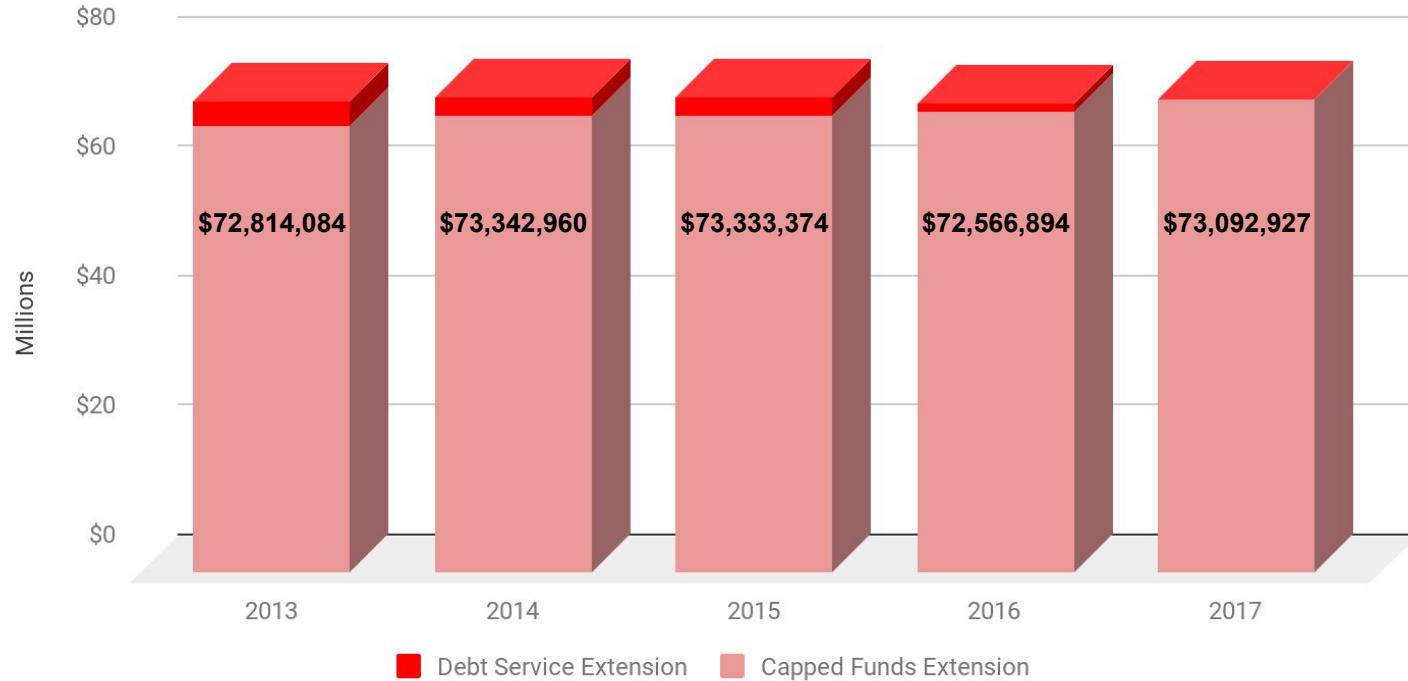


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5-year Tax Extension Trend (With \$1.2 MM Abatement)



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D155 Tax Year 2014 to 2017 Comparisons

	2014	2017	Percent Change
Tax Extension (all funds)	\$73,342,960	\$73,092,927	(0.3 %)
Tax Rate	\$3.095 per \$100 EAV	\$2.702 per \$100 EAV	(12.7 %)
Rate Setting Equalized Assessed Valuation (EAV)	\$2,369,853,812	\$2,705,254,056	14.2 %

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Tax Levy Summary

Over the prior 3 years...

- The District 155 tax extension fell
- The District 155 tax rate fell
- Local property values have increased over 14%

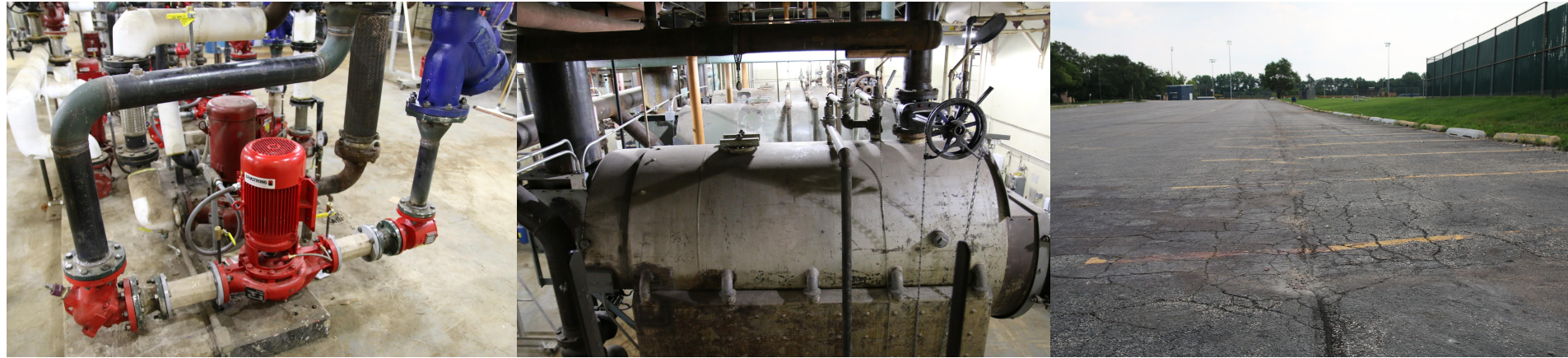
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Facilities Condition Assessment

- D155 buildings/grounds have significant levels of deferred maintenance
 - The D155 Facilities Condition Assessment indicates that our buildings/grounds need over \$50 million of work over the next 10 fiscal years



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Facilities Condition Assessment

- Living Document - Changes Every Year
- Covers current year to 10 years in the future
- Goal: To return existing facilities to the condition in which they were when originally commissioned

Facilities Condition Assessment

		2017	2018	2019	2020	2021-2028
Construction Costs						
(WITHOUT FEES AND CONTINGENCY IN FUTURE YEARS)						
	CL Central	\$ -	\$ 3,969,990	\$ 1,508,793	\$ 1,297,259	\$ 10,788,959
	Cary-Grove	\$ 637,348	\$ 1,712,006	\$ 2,128,408	\$ 953,145	\$ 10,167,648
	CL South	\$ 2,753,365	\$ 4,175,670	\$ 100,000	\$ 2,342,776	\$ 10,291,528
	Prairie Ridge	\$ -	\$ 4,081,161	\$ 1,590,524	\$ 1,255,661	\$ 7,348,749
	Center for Education	\$ -	\$ -	\$ 1,072,960	\$ 73,804	\$ 594,942
	Totals	\$ 3,390,713	\$ 13,938,826	\$ 6,400,685	\$ 5,922,645	\$ 39,191,826

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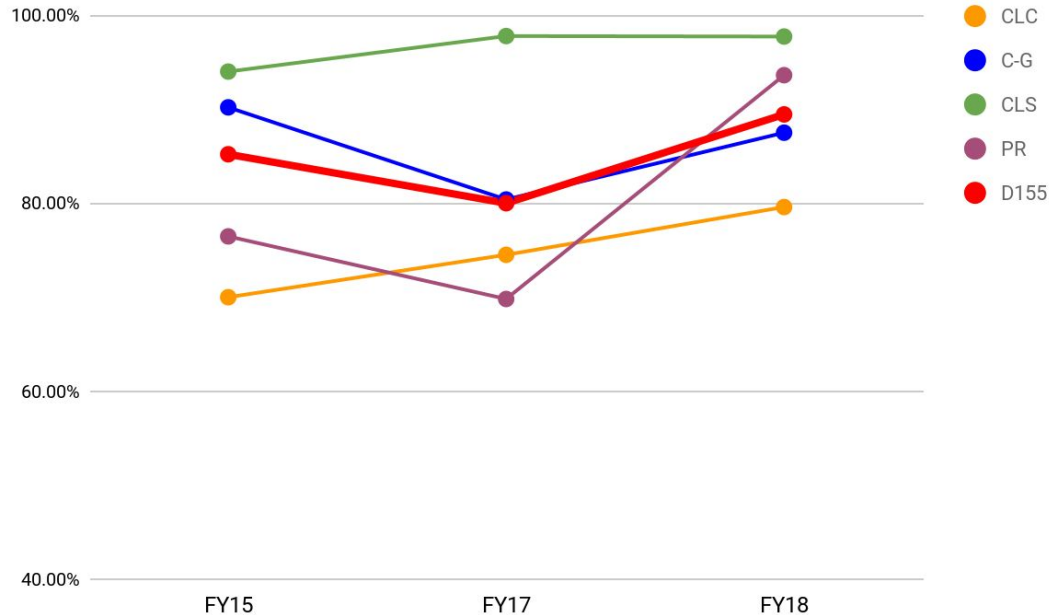
Third Party Inspections - Cleanliness

We use this information to:

- Improve our own performance
- Determine future training topics
- Encourage custodians who are doing well
- Help and sometimes retrain custodians whose areas need improvement

Third Party Inspections - Cleanliness Tests

Tests Passed



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District Energy Usage

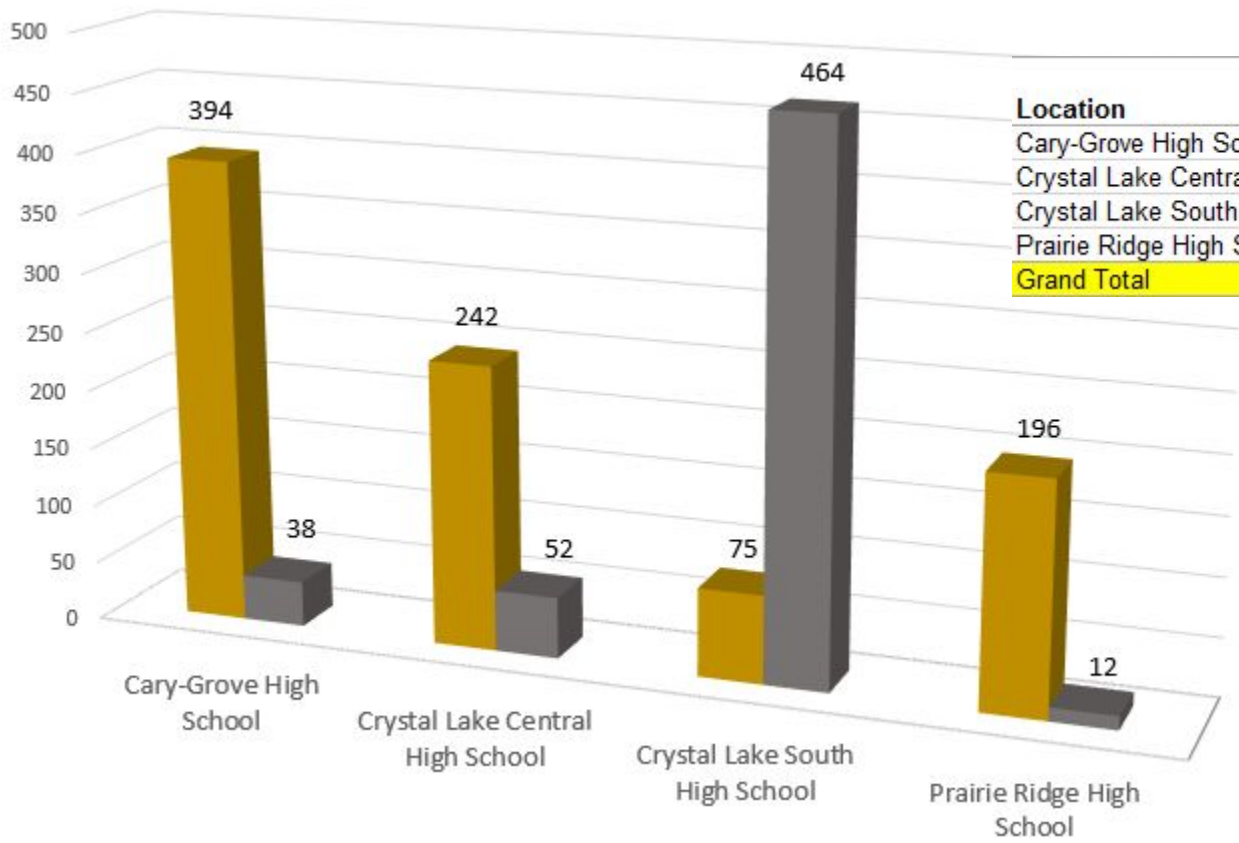
Cal. Year	Electrical Usage (KWHR)	Total Electrical Cost	Electrical Cost per KWHR	Elec. Cost per SF-YR	Nat. Gas Usage (Therms)	Total Nat. Gas Cost	Nat. Gas Cost per Therm	Nat. Gas Cost per SF-YR	Water Usage (1000's of Gallons)	Water Charges	Sewer Charges	Total Annual Cost	Total District Utility Cost
FY15	12,131,295.00	\$ 1,007,508.70	\$ 0.0831	\$ 0.857	632,378	\$ 337,382	\$ 0.457	\$ 0.287	16,613	\$ 56,575	\$ 40,202	\$ 96,909	\$ 1,441,800
FY16	12,247,285.00	\$ 1,114,105.44	\$ 0.0910	\$ 0.948	419,130	\$ 240,317	\$ 0.465	\$ 0.205	17,320	\$ 64,742	\$ 44,457	\$ 118,433	\$ 1,472,855
FY17	12,439,151.00	\$ 1,082,390.18	\$ 0.0870	\$ 0.921	473,310	\$ 265,548	\$ 0.459	\$ 0.226	16,760	\$ 68,950	\$ 49,554	\$ 118,999	\$ 1,466,937
FY18	13,141,834.00	\$ 1,058,501.79	\$ 0.0805	\$ 0.901	540,490	\$ 257,793	\$ 0.387	\$ 0.219	16,717	\$ 75,253	\$ 51,420	\$ 127,495	\$ 1,443,790

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Work Orders FY2016 - Preventive Maintenance Only



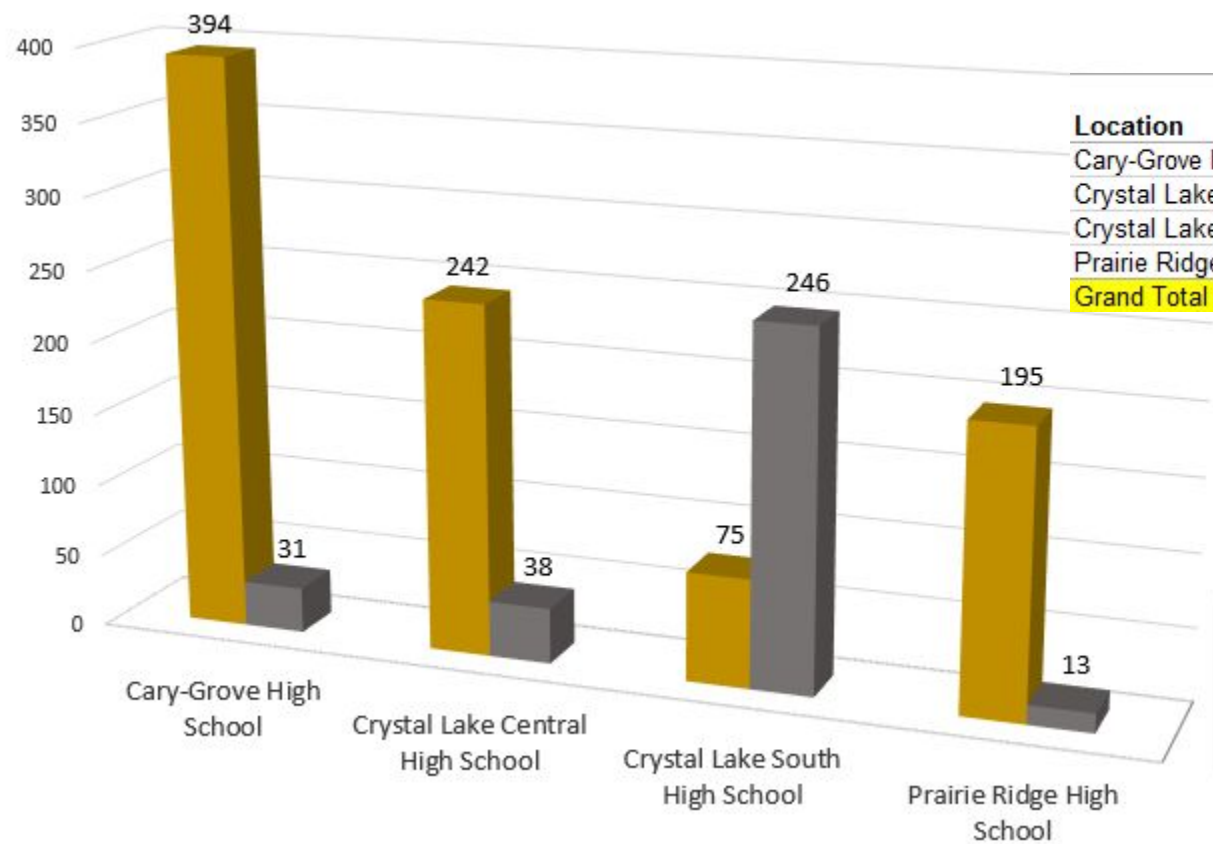
Location	Number of PMs	Average Days to Completion
Cary-Grove High School	394	38
Crystal Lake Central High School	242	52
Crystal Lake South High School	75	464
Prairie Ridge High School	196	12
Grand Total	907	71

Values

Number of PMs

Average Days to Completion

Work Orders FY2017 - Preventive Maintenance Only



Location	Number of PMs	Average Days to Completion
Cary-Grove High School	394	31
Crystal Lake Central High School	242	38
Crystal Lake South High School	75	246
Prairie Ridge High School	195	13
Grand Total	906	47

Values

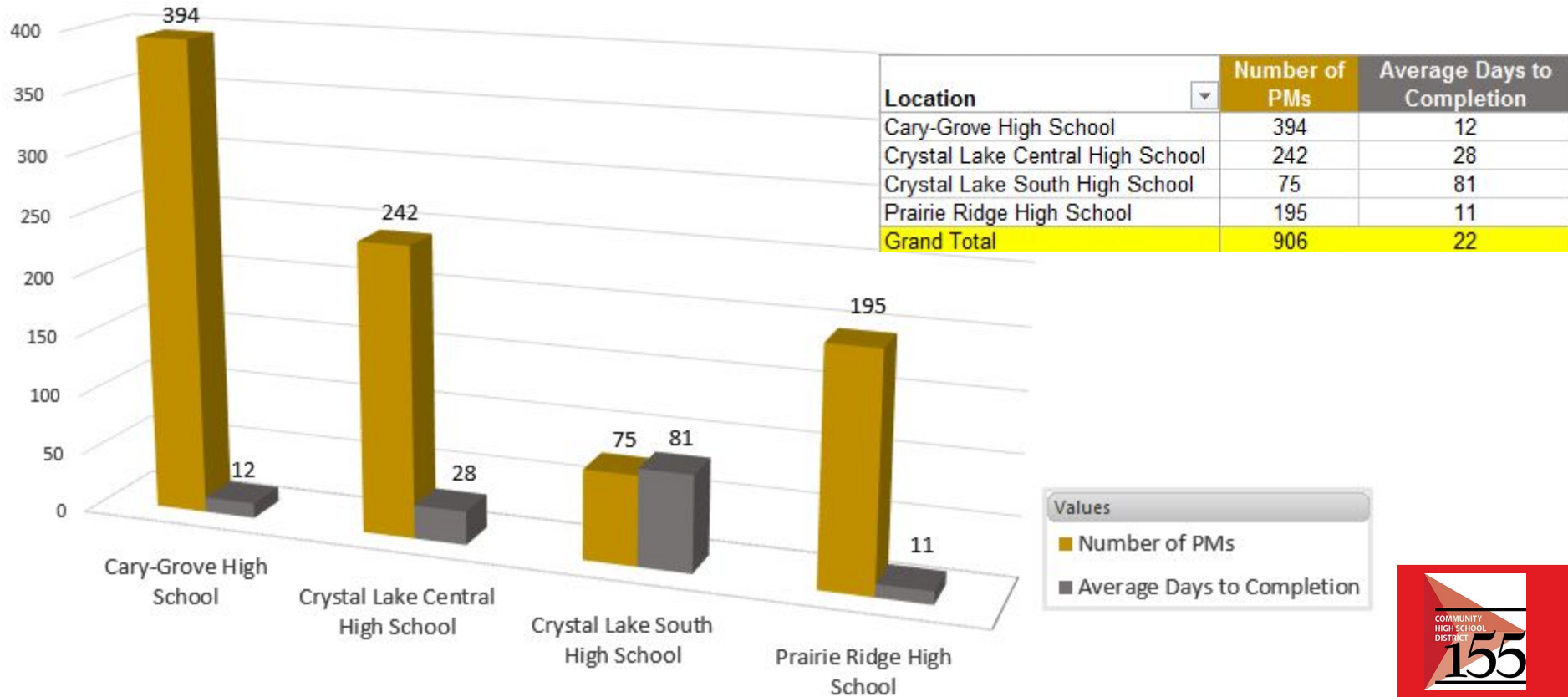
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Number of PMs

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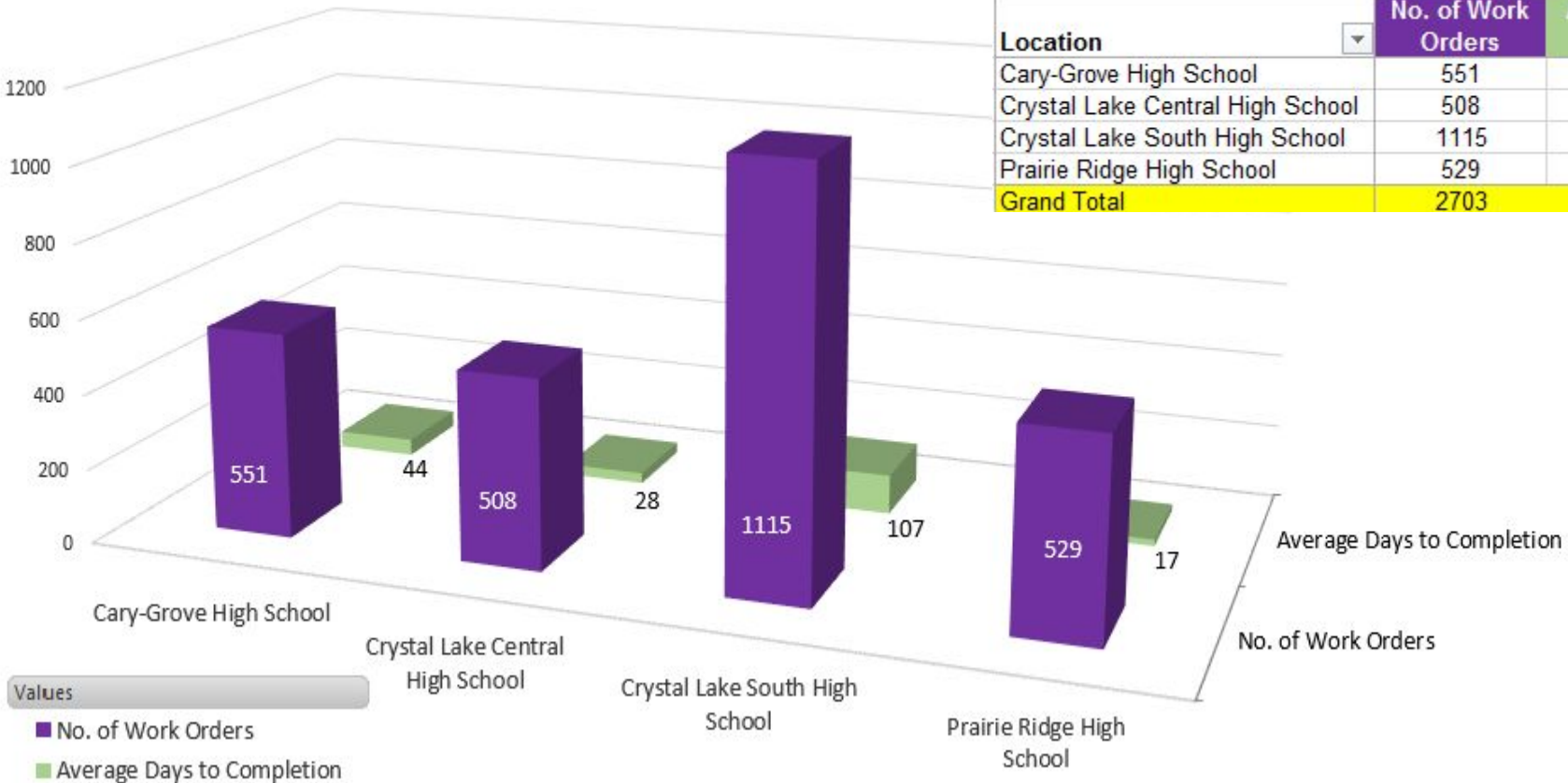
Average Days to Completion

Work Orders FY2018 - Preventive Maintenance Only

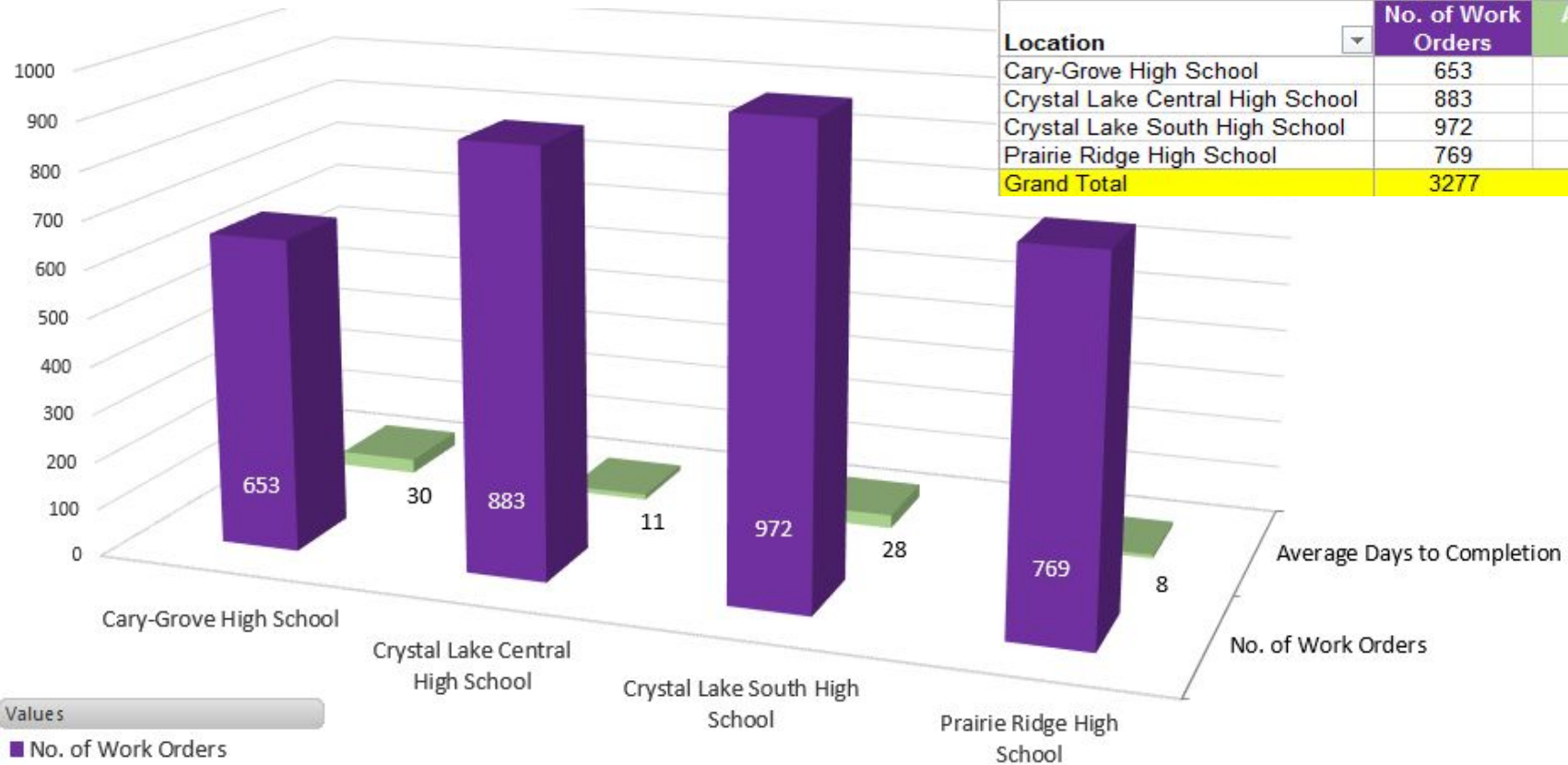


Work Orders FY2016 (excluding preventive maintenance)

Location	No. of Work Orders	Average Days to Completion
Cary-Grove High School	551	44
Crystal Lake Central High School	508	28
Crystal Lake South High School	1115	107
Prairie Ridge High School	529	17
Grand Total	2703	62

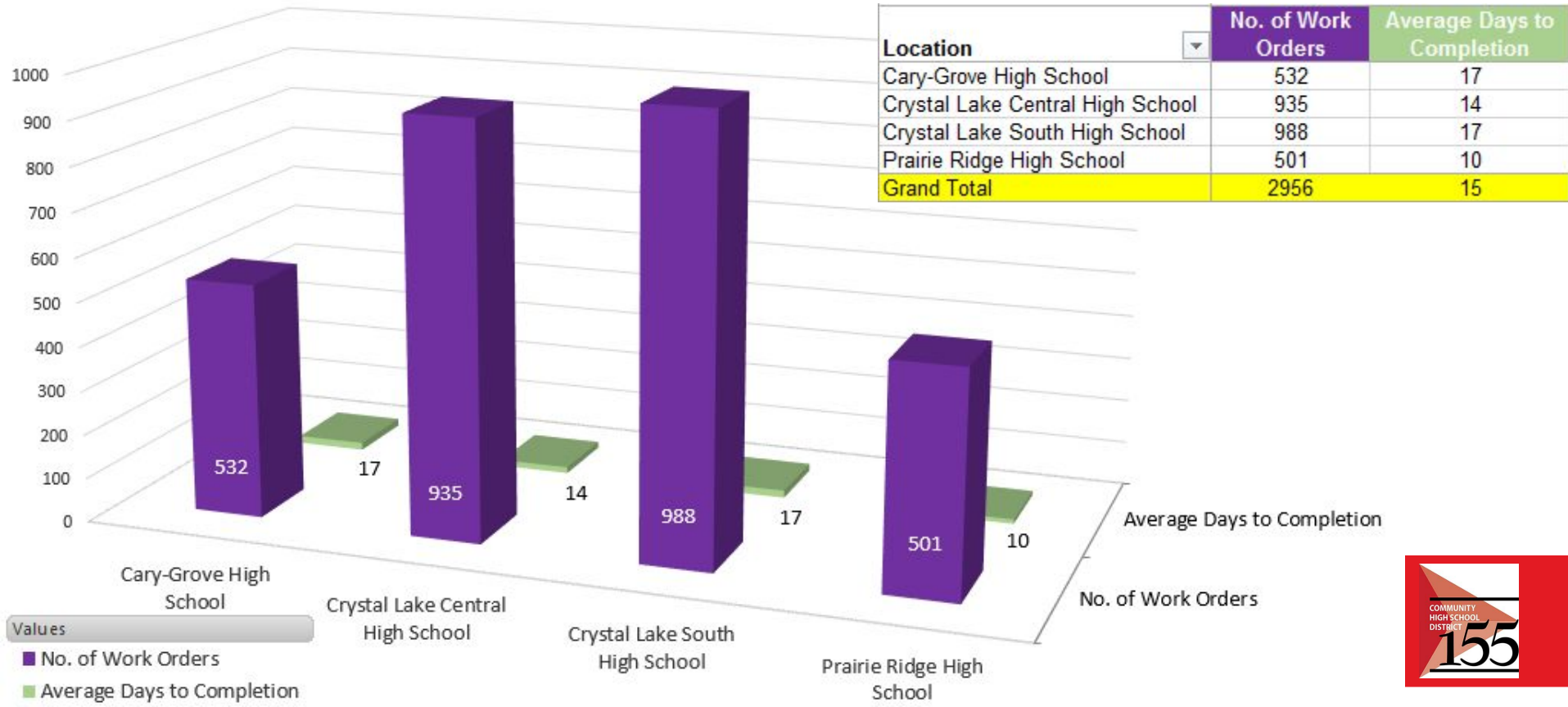


Work Orders FY2017 (excluding preventive maintenance)



Location	No. of Work Orders	Average Days to Completion
Cary-Grove High School	653	30
Crystal Lake Central High School	883	11
Crystal Lake South High School	972	28
Prairie Ridge High School	769	8
Grand Total	3277	19

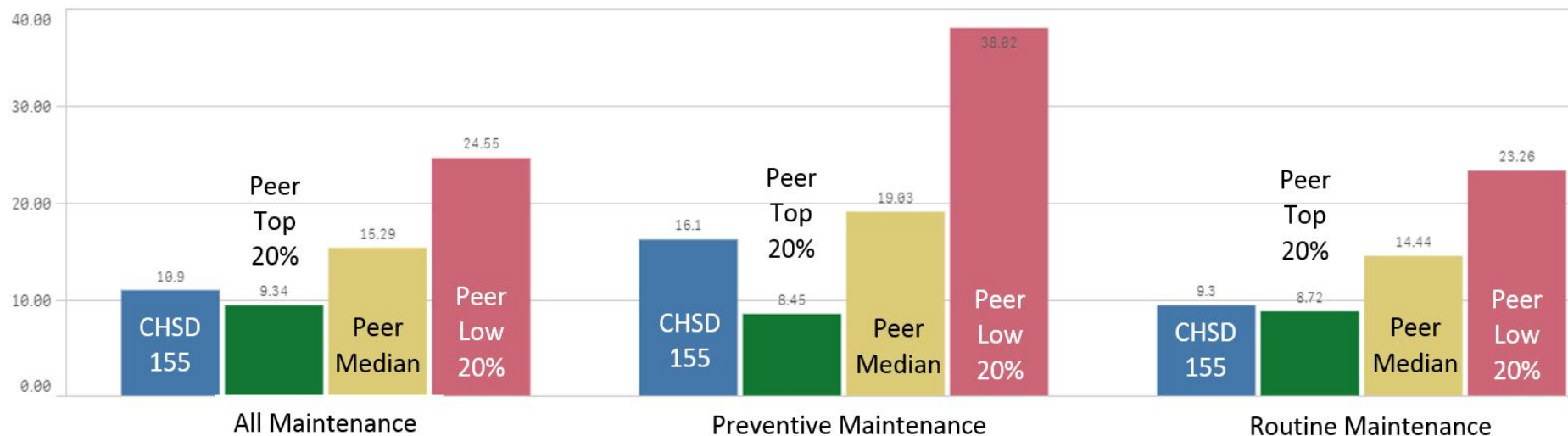
Work Orders FY2018 (excluding preventive maintenance)



Comparing D155 to Other Districts - Work Orders

Days to Complete Work Orders

Data from rolling 12-month period ending 7/31/2018



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Classroom Utilization Rates 2017-2018

Classroom Utilization Analysis can include analyzing several factors. For this slide, we looked at analyzing just the amount of periods per week the classroom was used. A typical utilization rate is around 80% for high schools. The below utilization rates are an average of both semesters.

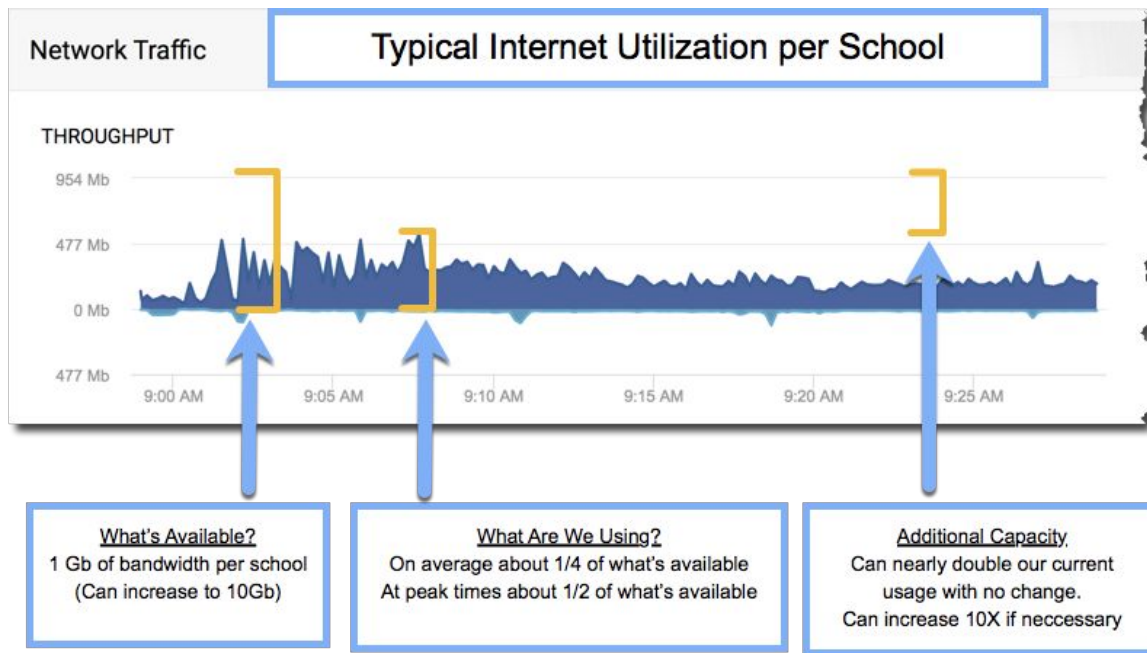
CLC - 76.54%

CG - 74.52%

CLS - 55.40% (Prior to Haber relocation)

PR - 64.44%

Technology - Satisfaction / Access Speeds



Average internet response time is .6 seconds

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Technology - Device Ratios

Devices	
End User Devices	
Chromebooks	6,012
Teacher Laptops	430
Lab Computers	480
Support and other Staff	300
Food Service	20
Substitutes	20
Special Purpose	30
	7,292

Network / System Devices	
Servers	44
Firewalls	6
Filters	6
Network Switches	206
Access Points	460
Phones	250
Surveillance Cameras	400
	1,372

Total Devices	8,664
----------------------	--------------

Users	
End Users	
Students	6,012
Staff	730
	6,742

Tech Support Staff	
Building Specific	9
District Wide	4
Total Tech Support Staff	13

Technical Support Ratios	
1 Tech Support Staff Member for Every 519 End Users	
1 Tech Support Staff Member for Every 666 Devices	

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Technology - Responsive Support

Support model strives to ensure that students and staff are never without a fully functional device

Last year, we made 16,678 device loans for students. (most in under 30 seconds)

Also handled over 1100 student device repairs

Total unplanned network/system downtime last year was under 5 hours (~ 99.7% uptime)


Enter Student or Device Info To Start

Student ID or Serial Number X Name Mode

Student ID:

First Name: Last Name:

Grad Year:



Primary Equipment (Current) Show All

Serial	Assigned Date	Assigned By	Return Date	Returned To
2WYSYF2	7/18/2017 11:19 AM	Technology Department		

Print Return

Add Loaner Loaner Equipment (All) Show Current

Serial	Assigned Date	Assigned By	Return Date	Returned To
SZ	8/28/2018 9:21 AM		9/10/2018 10:09 AM	EoY Return
FT	4/9/2018 1:30 PM	Technology Department	4/18/2018 1:31 PM	Technology Department
4T	10/30/2017 12:00 PM	Technology Department	11/8/2017 2:54 PM	Technology Department
CB	10/17/2017 8:18 AM	Technology Department	10/17/2017 8:54 PM	Technology Department
7F	9/15/2017 9:57 AM	Technology Department	9/18/2017 8:06 AM	Technology Department
SM	8/16/2017 11:59 AM	Technology Department	8/16/2017 2:55 PM	Technology Department

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Adam Guss
President



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Vice President



Amy Blazier



Rosemary Kurtz



Ron Ludwig



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Superintendent



Jeremy Davis
Assistant Superintendent of
Finance & Operations



Jay Sargeant
Assistant Superintendent of
Human Resources



Scott Shepard
Assistant Superintendent of
Educational Services



Neil Lesinski
Principal, Cary-Grove



Dr. Eric Ernd
Principal, Crystal Lake Central

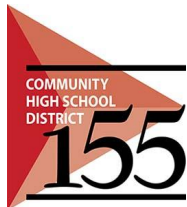


Josh Nobilio
Principal, Crystal Lake South



Dr. Steve Koch
Principal, Prairie Ridge





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Erica Bruso
Director of Fiscal Services



Kim Dahlem
Director of Student Services



George DiVenere
Director of Technology



Shannon Podzimek
Director of Communications



Matt Timmerman
Director of Curriculum & Assessment

