

To: Board of Education  
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: Student Fee Study

Date: December 16, 2013



**Discussion of Community Finance Committee (CFC) Student Fee Study Goals (TAB 1 – Board Memorandum June 24, 2013)**

At the June 24, Board of Education meeting the administration offered, for the student fee study, the following outcomes:

**1. Required Student Registration Fee**

- a. Using the 2012-13 expenditure data, compile the total costs of each curricular department to define the specific costs of materials, supplies, technology, textbooks, etc. that are currently offset by the required student registration fee.
- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program. As a reminder, District 64 must absorb the costs to waive fees for students who meet state low-income guidelines.
- c. Recommend to the Board an appropriate cost recovery ratio for the student registration fee.
- d. Recommend student fees for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

**2. Extracurricular, Participatory Fees**

- a. Using the 2012-13 expenditure data, compile the total costs for each extracurricular activity (before or after-school programs: such as basketball, volleyball, cross country, or cheerleading) to define the specific costs of referees, supplies, uniforms, entry fees and other expenses that are currently offset by a "user" fee. Employee stipends will not be a factor in developing user fees.
- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- c. Recommend to the Board the 2014-15 user fees based on being cost neutral.

**3. Instrumental Music Fee**

- a. Using the 2012-13 expenditure data, compile the total costs for band and orchestra to define the specific costs of materials, supplies, technology, instrument maintenance, etc. that are currently offset by the required fee. Employee salaries and/or stipends will not be a factor in developing user fees.

- b. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- c. Recommend to the Board an appropriate cost recovery ratio for the user fee.
- d. Recommend a user fee for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

Sections [105 ILCS 5/10-20.13](#) and [105 ILCS 5/10-22.25](#) of the *Illinois School Code* allows for the collection of reasonable fees for services and activities that are tangential to the educational program; however, a school board must waive fees for those unable to pay.

**2008-09 Student Fee Study (TAB 2 – Board Memorandum February 23, 2009 & March 9, 2009)**

During 2008-09, the Community Finance Committee (CFC) and the District conducted an extensive review of fees assessed District 64 students. Key observations from the study were:

- District 64 is on the high end in comparison to other local districts.
- District 64 is unique in the breadth and depth of instructional opportunities provided to students.
- That the District 64 Board of Education is fiscally responsible to all community members and has purposefully not imposed some programming costs on all taxpayers.
- An understanding that District 64's fee structure is designed to have parents (end user) assume a greater proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program and extra-curricular offerings and that this approach has been acceptable by the parents in the District.

**The study's recommendations were:**

1. The fees paid for electives at the middle school level should be combined and averaged into one common elective fee that all middle school students pay regardless of the specific elective choices each student makes.
2. District 64 should continue to expand the bundled fee concept into an "all inclusive" mandatory fee. The fee categories that would be included in the bundled amount would include the following:
  - a. Kindergarten: Textbook and Supplies
  - b. 1<sup>st</sup> – 5<sup>th</sup> Grade: Textbook, Supplies, Activity, Technology Fees
  - c. Middle School: Textbook, Supplies, Activity, Technology, PE and Elective Fees
3. This one bundled mandatory fee amount would be calculated using current fee amounts for each category with the exception of the Middle School Activity Fee, which would be reduced by \$10.
4. Additional fees for participation in voluntary programs such as Band/Orchestra, Chorus, Basketball, Volleyball, etc. would only be paid by those students who participate in the program and the amount of the fee continue to be structured to offset a higher percentage of the non-labor costs associated with the activity.
5. The mandatory bundled fee amount should be increased by the greater of the increase in the Consumer Price Index or 3%. This increase should be imposed yearly and fee amounts re-evaluated at greater depth every 4-5 years.

The Board accepted the above recommendations at the March 9, 2009, Board of Education meeting.

**Community Finance Committee (CFC) Report (TAB 3 – Board Report of January 28, 2013)**

The purpose of the CFC student fee study was to determine the appropriateness of the current student fee structure for District 64.

**The report offered the following options for the Board to consider:**

1. Reduce fees: Kindergarten – no change (\$84), Grades 1 -5 from \$227 to \$125 and Middle School from \$315 to \$150 (loss of income of approximately \$466,680 per year or \$1,866,718 over 4-years).
2. Gradually reduce fee to recommended level over 4-years (loss on income approximately \$1,162,868 over a 4-year period).
3. Reduce fees to 150% of average: K-\$95; Grades 1-5-\$165; and Middle School \$210 (loss of income approximately \$1,144,424 over a 4-year period)
4. Leave fees at same level for one year, then switch to a cost based fee system.

**Process for the Future**

1. Student fees are reviewed every four years
2. Develop a policy that indicates the specific percentage of costs for materials, supplies, technology, textbooks, etc. that fees are intended to cover.
3. Update the Education Finance Fact Book section on fees.
4. Expand the description of fees in the District 64 Handbook.
5. Expand the description of fees in the "Pay Student Fees" section of the WEB Page.

**2013-14 Student Fee Analysis (TAB 4- Supplemental Materials)**

**Required Student Registration Fee**

Grade Level	2012-13 6 <sup>th</sup> Day Enrollment	Less Approved Waivers	Net 6 <sup>th</sup> Day Enrollment	2013-14 Registration Fees	Maximum Revenue From Registration Fees
Kindergarten	417	(22)	395	\$84	\$33,180
Elementary	2,349	(138)	2,211	\$227	\$501,897
Middle School	1,502	(107)	1,395	\$315	\$439,425
Totals	4,268	(267)	4,001		\$974,502
Total Expense					\$1,700,389
Revenue / Expense Ratio					57.3%

The 2012-13 expenses are detailed on the spreadsheet under TAB 4. The spreadsheet provides an analysis of the actual expenditures of \$1,700,389 that are attributable to student fees. Across the top of the spreadsheet is each curricular or expense area and vertically, the type of expenditure. Examples of the curricular / expense areas are General Music, Art, PE, Social Studies, Language Arts, Health, and Science (*this is not an all-inclusive list but intended to provide an over view*). Examples of the "type" of expenditures are textbook binding, software, general supplies, student planners, capital less than \$1,500, textbook subscriptions and equipment (*this is not an all-inclusive list but intended to provide an over view*). The Department of Student Learning & the Department of Special Education/Pupil Services develop and manage these budget areas. The exception is the allocation for copier services where 50% of all copier costs are allocated for student use.

The Districts accounting structure does not break down the expenses by grade level or in some instances between elementary or middle school. If that level of detail is required, the Curriculum Specialists (Department of Student Learning) will have to provide the analysis.

The unanswered question is, is the revenue / expense ratio of 57.3% the appropriate balance between student fees and expenses? Unfortunately, there may not be an answer to that question. If you reduce the student fees by 50% and expenses remain at the current level, the revenue / expense ratio is reduced to 28.7%. In December 2012, the CFC study completed an analysis of what District 64 student fees were as compared to other school districts. **The 2009 fee study acknowledged** that although District 64 fees were higher than comparable districts the current level of fees were designed to have parents (end users) assume a greater

proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program.

The following demonstrates the result of a 10% reduction in student fees; the total loss of revenue would be \$97,450.

Grade Level	2012-13 6 <sup>th</sup> Day Enrollment	Less Approved Waivers	Net 6 <sup>th</sup> Day Enrollment	2013-14 Registration Fees	Maximum Revenue From Registration Fees
Kindergarten	417	(22)	395	\$76	\$30,020
Elementary	2,349	(138)	2,211	\$205	\$435,255
Middle School	1,502	(107)	1,395	\$284	\$396,180
Totals	4,268	(267)	4,001		\$879,455
Total Expense					\$1,700,389
Revenue / Expense Ratio					51.7%

At this time, there is no administration recommendation.

**Extracurricular Participatory Fees (TAB 5-Supplemental Materials)**

An analysis of non-labor extracurricular revenues and expenses are as follows:

Expense Category	Object Code	2012-13 Expenses	2012-13 Student Fees
Referees & Judges	3191	\$5,250	
General Supplies	4100	\$1,551	
Athletic Uniforms	4146	\$951	
Tournament Fees	6420	\$2,292	
Field Trips	2550	\$10,774	
Total Expense		\$20,818	
Total Revenue			\$19,949

As you can see from the above chart, the revenue / expense ratio is 96%.

It is important to note that any student who has an approved student fee waiver would not pay the fee associated for participating in basketball, volleyball, cross-country, or cheerleading.

The labor costs, although not currently calculated into users fees are:

Position	Current Fee	2013-14 Stipend Fee Schedule	Total Number of Positions	Labor Costs	Number of Students Participating	Per Student Additional Fees to Include Labor Costs
Basketball	\$100	\$3,078	7	\$24,624	94	\$262
Cheerleading	\$11	\$1,629	2.5	\$4,073	9	\$453
Cross-Country	\$25	\$2,194	4	\$8,777	142	\$62
Volleyball	\$75	\$2,194	7	\$17,552	94	\$187

At this time, there is no administration recommendation.

**Instrumental Music and Chorus Fees (TAB 5-Supplemental Materials)**

An analysis of non-labor chorus and instrumental music revenues and expenses are as follows:

Expense Category	Object Code	2012-13 Expenses	2012-13 Student Fees
<b>Instrumental Music Expenses</b>			
Instructional Professional Services	3140	\$1,650	
Annual License Fees	3161	\$11,545	
Repair & Maintenance	3230	\$1,650	
Instructional Music Supplies	4103	\$8,990	
Dues & Fees	6400	\$1,325	
<b>Instrumental Music &amp; Chorus Expenses</b>			
*Field Trips	2550	\$10,774	
Total Expense		\$45,978	
Total Revenue			\$34,028

As you can see from the above chart, the revenue / expense ratio is 74%.

It is important to note, any student who has an approved student fee waiver does not pay the fee associated for participating in chorus or instrumental music.

The labor costs, although not currently calculated into users fees, are:

Position	Current Fee	2013-14 Stipend Fee Schedule	Total Number of Positions	Labor Costs	Number of Students Participating	Per Student Additional Fees to Include Labor Costs
Beginning Band	\$40	\$636	2.0	\$1,272	80	\$16
Beginning Orchestra	\$40	\$636	2.0	\$1,272	65	\$20
Cadet Band	\$40	\$968	2.0	\$1,936	30	\$30
Concert Band	\$40	\$1,430	2.0	\$2,860	40	\$72
Concert Orchestra	\$40	\$1,997	3.0	\$5,991	80	\$75
Jazz Band	\$40	\$1,369	2.0	\$2,738	25	\$110
Percussion Ensemble	\$40	\$1,369	2.0	\$2,738	10	\$275
String Ensemble	\$40	\$831	1.0	\$831	35	\$24
Symphonic Band	\$40	\$2,151	2.3	\$4,938	55	\$90
Elementary Chorus	\$5	\$831	8.0	\$6,648	316	\$21
Middle School Chorus	\$15	\$1,457	4.0	\$5,828	70	\$83

At this time, there is no administration recommendation.



TAB 1

To: Board of Education

From: Rebecca Allard, Business Manager

Date: June 24, 2013

Re: Discussion of Community Finance Committee (CFC) Student Fee Study Goals

### **Background**

The CFC Student Fees study group presented its report to the Board of Education at the January 28 Committee-of-the-Whole meeting. The CFC noted that it had reviewed a previous CFC study done in conjunction with District 64 in 2008-09; compared District 64 required fees to those in selected districts; broke down financial information gathered from the State Report Card; and begun an analysis of actual expenses and revenues, focusing on extracurricular activities that charge participatory fees. The CFC did not review fees for transportation (paid bus riders), before/after school care, field trips, and other activities.

Based on its review, CFC provided several options for going forward to study required student fees and extracurricular, participatory fees for future years. On March 18, the Board adopted a fee schedule for the 2013-14 school year, which was based on the fourth option presented by CFC: *Continue the same fees for the coming year, then switch to a cost-based fee system based on an in-depth analysis of actual expenses and adoption of a policy for coverage levels (the specific percentage of the costs of materials, supplies, technology, textbooks, etc. that each fee is intended to cover).*

The Board also requested the specific goals of the study be identified and a timeline be developed for its completion. This memo is intended to provide that information.

### **Goals for 2013-14 Student Fee Study**

CFC members Annie Jerome and Katie Ranalli presented the report to the Board in January on behalf of the group, and have indicated their willingness to continue with the effort. Other members of the study group are being contacted to determine their interest in continuing.

District 64 administration and staff members also will be devoting considerable time to the study in coming months. Assistant Business Manager Brian Imhoff will assist me in coordinating the effort, which will include participation from Assistant Superintendent for Student Learning Lori Hinton and Director of Technology Terri Bresnahan.

In keeping with past practice, the CFC study group members will present their report to the Board, which will be followed at a later meeting by the administration's specific recommendations for Board consideration.

The proposed goals of the study are:

#### **1. Required Student Registration Fee**

Using the 2012-13 expenditure data, compile the total costs of each curricular department to define the specific costs of materials, supplies, technology, textbooks, etc. that are currently offset by the required student registration fee.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program. As a reminder, District 64 must absorb the costs to waive fees for students who meet state low income guidelines.
- b. Recommend to the Board an appropriate cost recovery ratio for the student registration fee.
- c. Recommend student fees for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

## **2. Extracurricular, Participatory Fees**

Using the 2012-13 expenditure data, compile the total costs for each extracurricular activity (before or after-school programs: such as basketball, volleyball, cross country, chorus) to define the specific costs of referees, supplies, uniforms, entry fees and other expenses that are currently offset by a "user" fee. Employee stipends will not be a factor in developing user fees.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- b. Recommend to the Board the 2014-15 user fees based on being cost neutral.

## **3. Instrumental Music Fee**

Using the 2012-13 expenditure data, compile the total costs for band and orchestra to define the specific costs of materials, supplies, technology, instrument maintenance, etc. that are currently offset by the required fee. Employee salaries and/or stipends will not be a factor in developing user fees.

- a. Compare the amount of student fee revenues collected in 2012-13 to the costs of each program.
- b. Recommend to the Board the an appropriate cost recovery ratio for the user fee.
- c. Recommend a user fee for 2014-15 school year based on the 2012-13 cost recovery ratio defined above.

## **4. Communication**

Document the specific purpose of each student fee assessed, and post on the "Pay Student Fees" page of the District website.

## **5. Future Reviews**

Determine if the District's internal account structure can be adjusted to better isolate the costs of specific programs, while still complying with the Illinois State Board of Education (ISBE)'s accounting framework to allow the District to more easily perform this analysis in future years.

## **Next Steps**

Based on the Board's discussion at the June 24 meeting, the working group will be convened as soon as school resumes for the 2013-14 school year.

The anticipated timeline for the report includes:

- A final report from CFC will be delivered to the Board at the December 16 meeting.
- Administration will deliver its response and any further recommendations on January 27, 2014.
- The Board will consider the impact of any changes in fee revenues when reviewing updated financial projections at the February 10 Committee-of-the-Whole meeting.
- A schedule of fees for 2014-15 will be offered for discussion at the February 24 regular meeting and adopted at the March 24 regular meeting.

This schedule will give the Board, parents and community members time to thoughtfully explore any changes to both required and participatory fees for the year ahead.

TAB 2

To: District 64 Board of Education

From: Bruce Martin, Business Manager  
Diane Betts, Assistant Superintendent for Student Learning

Date: February 23, 2009

Re: Student Fees Overview and Proposed Changes

#### RELATION OF REPORT TO:

State/Federal Mandates:	None
Board Goal:	None
Board Policy:	4:140
Board Procedures:	4:140 AP, E1, E2
Budget Implications:	To Be Determined

#### OVERVIEW:

This report will provide a synopsis of key conclusions District 64 administration gained from the Spend Management's Fee Study and preliminary conceptual recommendations regarding student fees that have been developed as a result of this analysis. Specific fee amounts for the 2009-10 school year have not been finalized at this time, but a proposed final recommendation will be presented no later than the April 6 Board meeting.

#### ADMINISTRATIVE RESPONSE AND RECOMMENDATIONS:

The District 64 administration would like to publically acknowledge and thank the Community Finance Committee's (CFC) Spend Management subgroup led by Kent Bergren for their extensive involvement in the fee study analysis. The comparative study of fee amounts and how fees are structured in other local districts provided us with much useful information from which to analyze our own fee structure and philosophy. The in-depth and detailed financial analysis of District 64's revenue generated from fees in relation to the expense offsets by these fees was an involved and time consuming process but has greatly aided our ability to develop sound recommendations.

*Another thorough report that has been customary.*

Following the Spend Management's presentation at the February 9<sup>th</sup> Board of Education meeting, the District 64 administration met to discuss key conclusions of the CFC's study and the Board's feedback on this analysis. Key ideas that administration discussed and that have guided preliminary recommendations include:

- General agreement that District 64 is on the high end in comparison to other local districts when it comes to the total amount of fees parents pay to help offset the cost of materials and supplies.
- Recognition that in some areas District 64 is unique in the breadth and depth of instructional opportunities provided to students (i.e. the middle school elective program) and that these opportunities are highly valued and supported by our community.
- Acknowledgement that the Board of Education has tried to be fiscally responsible to all community members and has purposefully not imposed some programming costs on all taxpayers.
- Understanding that District 64's fee structure is designed to have parents (end users) assume a greater proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program and extra-curricular offerings and that this approach has been supported by parents in the District.
- The CFC analysis of revenue to expenses validated that overall; the goal of offsetting identified expenses has been achieved.

#### **Conceptual Recommendations:**

- 1. The fees paid for electives at the middle school level should be combined and averaged into one common elective fee that all middle school students pay regardless of the specific elective choices each student makes.**

##### **Rationale:**

The District 64 elective program was designed to reflect the middle school philosophy of exploration and choice and therefore provides a wide range of learning opportunities to all students. Students are encouraged to explore as many of these choices as possible regardless of cost or abilities. Our middle school principals have always indicated to parents and students that cost should never be a factor in determining which electives to choose and in fact will find ways to assist parents if financial ability would prohibit a child from participating in any program or activity offered. We believe that parents might favor the convenience by including the cost of electives into a combined total mandatory fee that is paid by all parents.

- 2. District 64 should continue to expand the bundled fee concept into an "all inclusive" mandatory fee. The fee categories that would be included in this bundled amount would include the following:**

<b>Kindergarten</b>	<b>Textbook and Supplies</b>
<b>First-Fifth Grade</b>	<b>Textbook, Supplies, Activity and Technology Fees</b>
<b>Middle School</b>	<b>Textbook, Supplies, Activity, Technology, PE and Elective Fees</b>

##### **Rationale:**

With the launch this year of an online payment system, parents have been afforded the option and convenience to pay student fees at the elementary and middle schools online. The mandatory fees have been "bundled" together, thus promoting ease and efficiency when paying. The administration suggests adding the elective



fee to the mandatory fees rather than choosing each elective (at different costs) as is currently being done. Other optional fees, such as Instrumental Music, Chorus, Basketball etc. would continue to be added-on as is the current practice. The invoices that are generated for each student at the middle schools will continue to describe the mandatory fees and optional fees (if elected).

3. **This one bundled mandatory fee amount would be calculated using current fee amounts for each category with the exception of the Middle School Activity Fee which would be reduced by \$10.**

Rationale:

The CFC analysis indicated that most current fee category amounts are appropriately set to recapture the intended percentage of actual costs. One exception that was noted by the CFC and substantiated by the middle school principals was the amount of the Middle School Activity Fee. Annual surpluses in these accounts were noted in both buildings over multiple years. A reduction of \$10 per student would not negatively impact the quantity or quality of activities that are made available to students through this fee.

4. **Additional fees for participation in voluntary programs such as Band/Orchestra, Chorus, Basketball, Volleyball, etc. would only be paid by those students who participate in the program. We recommend that the amount of the fee continue to be structured to offset a higher percentage of the non-labor costs associated with the activity.**

Rationale:

This recommendation is in keeping with our current philosophy and practice. Results from the Middle School Program Review Survey administered last year indicate that parents are supportive of this philosophy and are willing to pay a fee for their children to participate in voluntary extra-curricular activities.

5. **The mandatory bundled fee amount should be increased by the greater of the increase in the Consumer Price Index or 3 %. This increase should be imposed yearly and fee amounts re-evaluated at greater depth every 4-5 years.**

Rationale:

We do not recommend fees be re-calculated annually to reflect increases due to textbook adoptions, increased cost of a specific material, etc. The in-depth analysis that was conducted this year by administration and the CFC Spend Management Committee validated that overall District 64 is meeting the intended cost recovery projections the fee structure was originally designed to accomplish. Using our current fee amounts as a known base from which to move forward, we propose annually increasing fees at a rate that would enable us to continue to purchase similar materials each year despite the cost increases typically seen year to year. A more thorough analysis of revenue to expenses could be completed every 4-5 years to make additional adjustments to fees if deemed necessary.



**NEXT STEPS/TIMELINE:**

The administration recommends the following timeline be used to finalize student fees for 2009-10:

- Meet with CFC Spend Management Subgroup to discuss and assimilate feedback heard from the Board of Education at the February 9<sup>th</sup> and February 23<sup>rd</sup> Board meetings. Collaborate with CFC Spend Management Subgroup to develop final recommendations and fee amounts for 2009-10.
- Present final recommendations and 2009-10 fee amounts for Board consideration and approval no later than the April 6<sup>th</sup> Board meeting.
- Develop a communication plan and timeline that would be used to convey the approved fee structure and amounts to parents and the broader community.

*update for new chapter*

If you have any questions or comments prior to the Board meeting, please contact either one of us.

DB, BM:km

*Attal / need handbook - approved fee section.*

## Appendix 4

### APPROVAL OF PROPOSED STUDENT FEES FOR SCHOOL YEAR 2009-10

The Administration presented conceptual fee recommendations at the February 23, 2009 Board meeting. After further analysis conducted by both the Community Finance Committee (CFC) and administration, the attached student fee schedule is proposed for consideration.

Modest changes are recommended for only a few fees in 2009-10. Increases are presented for three fees: a planned \$5 increase in technology fees for grades 1-8 due to a phase in of costs that was previously approved by the Board; a \$10 bus fee increase due to a 2% increase from our transportation provider; and, a 20¢ per hour increase in the extended day care rate. A reduction of \$10 is recommended for the middle school activity fee. The cost of the lunch supervision fee will remain unchanged, and reflects the Board's direction last year to continue drawing down the fund balance remaining from the non-profit organization that previously operated the program.

The major change this year will be the bundling into one required fee of the mandatory charges for each grade level, as described on the attached schedule. We believe that combining these separate items (such as textbooks, supplies, technology, activity, etc.) will be more efficient for parents when remitting payment. Of special note is that the middle school required fees for the first time would include a flat fee for electives/encore supplies. Separate fees will continue to be collected for participation in middle school interscholastic sports, chorus, and instrumental music (grades 4-8).

### ACTION ITEM 09-03-1

I move that the Board of Education of Community Consolidated School District #64, Park Ridge-Niles, Illinois, approve the student fee schedule for the 2009-10 school year as presented.

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AYES:

NAYS:

ABSENT:

3/9/09

APPROVED SCHEDULE OF FEES FOR 2008-09 AND 2009-10

APPROVED		APPROVED (3-9-2009)	
	2008-09	FEES	2009-10
<b>ELEMENTARY</b>		<b>ELEMENTARY</b>	
Textbooks - Kindergarten	\$ 54.00	Kindergarten - Required Fee (textbooks, supplies)	\$ 84.00
Supply Fee - Kindergarten	\$ 30.00		
Textbooks 1-5	\$ 143.00	Grades 1-5 - Required Fee (textbooks, supplies, technology @\$50, activity)	
Supply Fee 1-5	\$ 30.00		
Technology 1-8	\$ 45.00		\$ 227.00
Elementary Activity Fee - 1-5	\$ 4.00		
<b>MIDDLE SCHOOL</b>		<b>MIDDLE SCHOOL REQUIRED FEE -</b>	
Textbooks 6	\$ 90.00	Grades 6-8	\$ 315.00
Textbooks 7-8	\$ 72.00	(textbooks, supplies,	
Supply Fee 6-8	\$ 35.00	technology, P.E. supplies, electives/encore, activity)	
			Included in
Additional Middle School Fees:			required fee
French	\$ 32.00		
Spanish	\$ 19.00		
Art	\$ 8.00		
Sculpture/Ceramics	\$ 12.00		
Painting/Drawing	\$ 12.00		
Crafts/Printmaking	\$ 12.00		
Photography	\$ 33.00		
Industrial Arts	\$ 29.00		
Woods	\$ 29.00		
Plastics	\$ 29.00		
Foods	\$ 20.00		
Sewing	\$ 17.00		
Wilderness Living	\$ 17.00		
FACS for Outdoors	\$ 17.00		
Fun with FACS	\$ 15.00		
Electronic Keyboard	\$ 12.00		
Guitar	\$ 18.00		
Music Theater Workshop	\$ 5.00		
Web Page Wonders	\$ 6.00		
Multi Media Magic	\$ 32.00		
Marine Biology	\$ 8.00		
Exploring the Physical World	\$ 11.00		
Art 6	\$ 8.00		
Industrial Arts 6	\$ 18.00		
Home Economics 6	\$ 10.00		
Foreign Language 6	\$ 6.00		
Activity	\$ 60.00		

### APPROVED SCHEDULE OF FEES FOR 2008-09 AND 2009-10

APPROVED		APPROVED (3-9-2009)	
	2008-09		2009-10
<b>MIDDLE SCHOOL - CONT.</b>			Included in
Additional Middle School Fees:			required fee
C of C LA Workbook 6-8	\$ 7.00		↓
C of C Algebra 2 Calculator-8th	\$ 14.00		
Gym Suits	\$ 12.00		
PE	\$ 20.00		
<b>PARTICIPATORY FEES</b>			
Instrumental Music 4-8			
Beginner	\$ 33.00		\$ 33.00
Advanced	\$ 44.00		\$ 44.00
Basketball participation	\$ 100.00		\$ 100.00
Cheerleading participation	\$ 11.00		\$ 11.00
Chorus - Middle School	\$ 15.00		\$ 15.00
Chorus - Elementary	\$ 5.00		\$ 5.00
Bus Fees			
All Year	\$ 500.00		\$ 510.00
Cold Weather	\$ 300.00		\$ 305.00
Lunch fee	\$ 2.30		\$ 2.30
<b>PARENT-PAID BEFORE SCHOOL &amp; LUNCH SUPERVISION FEES</b>			
Early Payment	\$ 140.00		\$ 140.00
Regular Payment	\$ 190.00		\$ 190.00
Late Payment	\$ 225.00		\$ 225.00
Before School Fees - Plan A	\$ 495.00		\$ 495.00
Plan A-Payment Plan (3) - \$175 x 3 payments	\$ 525.00		\$ 525.00
Plan B - 10 visits	\$ 55.00		\$ 55.00
Milk Fee - yearly cost	\$ 45.00		\$ 45.00
Extended Day Care	4.40 per hour		4.60 per hour

TAB 3

Board of Education  
Community Consolidated School District 64

Committee-of-the-Whole: Finance

Monday, January 28, 2013  
7:00 p.m. – 7:30 p.m.

Jefferson School  
8200 Greendale Avenue  
Niles, IL 60714

**AGENDA**

1. CALL TO ORDER AND ROLL CALL
2. REPORT FROM COMMUNITY FINANCE COMMITTEE (CFC)  
STUDY GROUP ON STUDENT FEES
3. PUBLIC COMMENTS
4. ADJOURNMENT

# Student Fees

CFC 2012-2013

# Our Goal

The goal of the CFC committee was to analyze the current fee structure to determine its appropriateness for District 64.

In order to accomplish this goal we reviewed the fee study completed by the CFC in 2009, compared District 64 fees to fees charged in selected districts, and broke down financial information gathered from the district report card. We also began analysis of actual expenses and revenues, particularly for extra-curricular activities that charge participatory fees.

Fees not included in this study include: transportation (paid bus rider), before/after school care, field trips, other activities.

We offer a recommendation based on our analysis.



# Current Situation

In the 2011-12 school year, District 64 collected \$1,575,411 in fees from families

Registration	\$	931,849
Lunch Supervision (now eliminated)	\$	492,401
Field Trips	\$	49,056
Pay Rider Fees	\$	35,394
Instrumental Music	\$	31,413
Athletic Fees	\$	19,352
Chorus Fee	\$	1,598
<u>Other Fees*</u>	<u>\$</u>	<u>14,349</u>
TOTAL	\$	1,575,411

The mandatory registration fee is applied to the Education Fund and is not tied to specific expenses. It is intended to cover a portion of costs for textbooks, supplies, and technology.

Participatory fees are intended to cover the expenses related to athletic teams, chorus and instrumental music

- Transportation to events and away games
- Referees and supervisors for home games
- Supplies: sheet music, trophies, etc.
- Fees are not intended to cover cost of staff stipends for these activities

\* Other Fees Include: Book and Library fines, Summer School Pay Rider  
Revenues not included: Extended Day Care, Elementary Milk and Pupil Lunch  
Source: Financial Report for Fiscal Year 2011-12 through June 30, 2012

# The Fee Study of 2009

Although we were unable to recover the entire study from the CFC group in 2009, we were able to review the main results of the study:

- “A la carte” electives fees in middle school were rolled up into one registration fee.
- It was determined that fees generally covered the intended amount of expenses. However, the specific expenses and percentage to be covered by student fees was not documented.
- At the time of the 2009 study, District 64 fees were ranked #1 or #2 vs. 7 comparable districts
- Overall fee levels for D64 were kept at the same level.

# The Comparables

District 64 charges the highest student fees of all the comparables at the elementary and middle school level. Among half-day kindergarten programs, D64 fees rank #5 out of 17.

The 23 school districts analyzed are the D64 standard list of comparable districts (see Appendix).

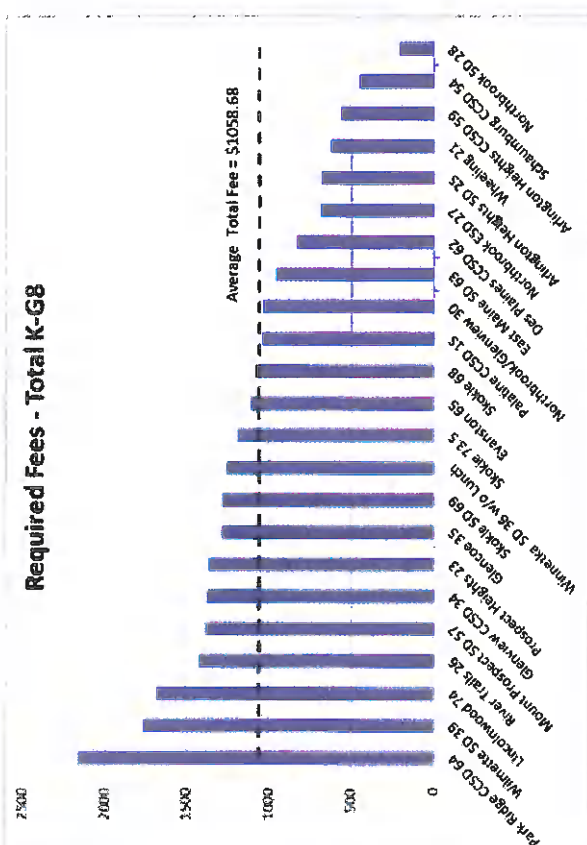
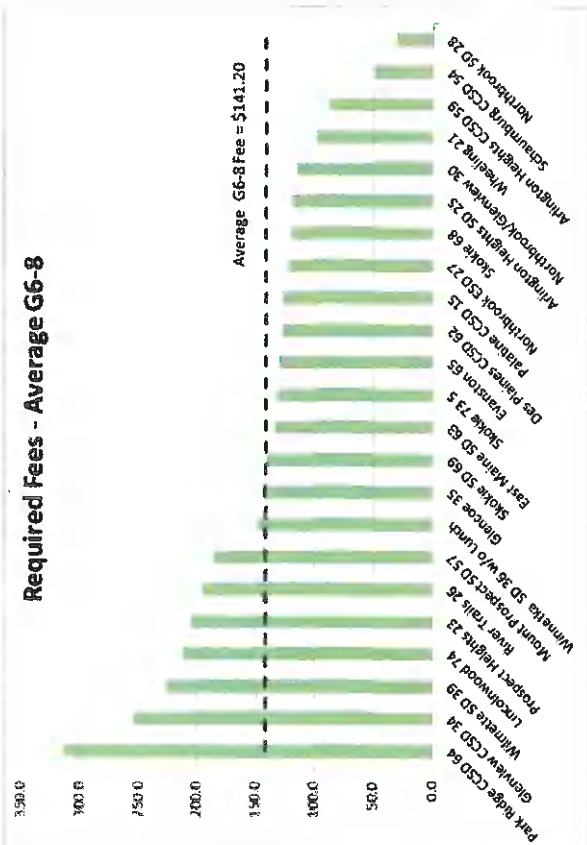
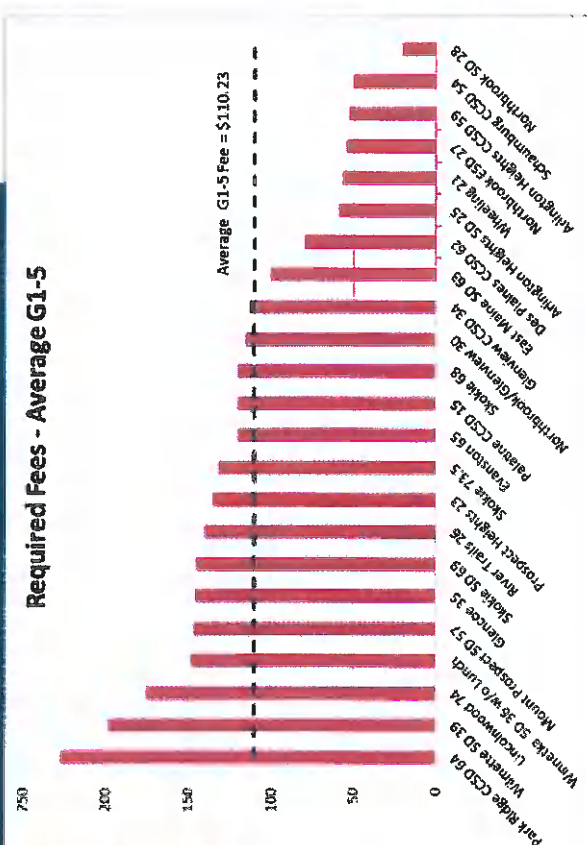
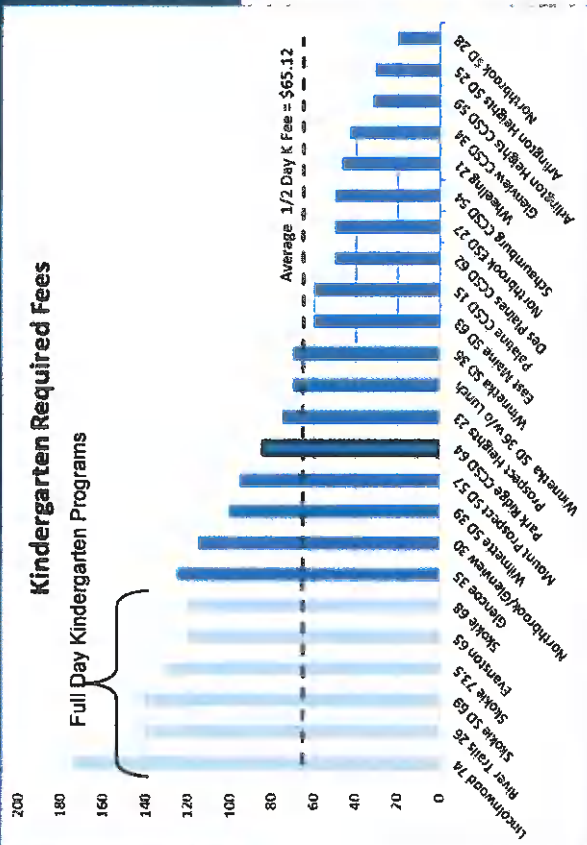
	District 64	Average Comparables	D64 % Above Ave
½ Day Kindergarten	\$84	\$65.12	29%
Average G1 - 5	\$227	\$110.23	106%
Average G6 - 8	\$315	\$141.20	123%
Total K - G8	\$2,164	\$1058.68	104%

(Source: District websites, phone calls)  
Not included: Winnetka SD 36 Lunch Supervision; Outdoor Education (e.g. Camp Duncan) fees.

Comparable district fees were analyzed using several methods, none yielding significantly different results

- Median fees
- Fees as a % of operational expense per pupil
- Average of middle 15 districts' fees (eliminating top and bottom 3)





Notes: 2012-13 School Year Fees. Not Included: Outdoor Education Fees and Winnetka SD 36 Lunch Supervision Fees (\$242 G1-4)  
 Sources: School district websites and phone calls

# Financial Information

District 64 has recently been given a 4.0 rating for financial health. This is the highest possible rating indicating that our district is financially stable and has adequate revenue exceeding expenditures.

We found that District 64 ranked in the average range of our comparables in other of the areas of the report card.

Operational \$/pupil EAV / pupil	District 64 \$13,450 \$530,239	Average \$14,018 \$618,153	D64 Rank #13/23 #11/23
-------------------------------------	--------------------------------------	----------------------------------	------------------------------

(Source: 2011 Illinois Interactive Report Card)

# Extra-Curricular

The analysis of the extra-curricular fees is ongoing. The fees for sports, chorus, and music are low compared to other districts. Increasing these fees may be an option, but covering 100% of the costs for extra-curricular activities is prohibitive, largely due to the cost of teacher stipends.

ACTIVITY	# STUDENTS	EXPENSES	STAFF STIPENDS	FEES REVENUE (subtract 4% for fee waiver)	Expenses / student	Total Cost / student
Basketball % coverage	Emerson & Lincoln, 8 teams	Transport, refs & home game supervision	\$ 12,191	8 coaches \$ 24,136	\$ 117.22	\$ 349.30
				\$100 each	81%	27%
Volleyball	Emerson & Lincoln, 8 teams	Transport & refs	\$ 7,880	8 coaches \$ 17,208	\$ 80.41	\$ 256.00
				\$75 each	93%	29%
CROSS COUNTRY	Girls/Boys G6-8	Transport, refs, 147 trophies	\$ 2,222	2 coaches \$ 4,302	\$ 15.11	\$ 44.38
				\$25 each	165%	56%
CHORUS	G4 - G8	??	# staff??			
Instrumental Music	G4 - G8	819	# staff??			
Other Clubs	TBD					



# Impact on Families

Currently families are charged \$227 for students in grades 1-5 and \$315 for students in grades 6-8.

While not necessarily controlled by the district, additional financial responsibilities for District 64 families include \$50-\$70 on average per student for school supplies, PTO membership, \$20 per student for classroom parties/teacher gifts, and field trips.

For example, a District 64 family with three children in elementary school would pay nearly \$1000 per year when adding together the student fees, school supplies, and classroom fees.

# Our Recommendation

Based on the information that we gathered, we recommend that the student fees in District 64 be lowered for G1 - G8th to a level consistent with comparable districts. It would provide financial relief for families within the district while still collecting funds to support the purchase of materials for student use.

	K	G1-5	G6-8	Total K-G8
Current D64 Fees	\$ 64	\$ 227	\$ 315	\$2,164
<b>Our Recommendation</b>	<b>\$ 64</b>	<b>\$125</b>	<b>\$150</b>	<b>\$1,159</b>



# Options for Consideration

## OPTION ONE:

Reduce fees to recommended level -- consistent with average comparable districts

## OPTION TWO:

Reduce fees to recommendation level over 4 years (co-incides with referendum commitment)

## OPTION THREE:

Reduce fees to 150% of average: K \$95; G1-5 \$165; G6-8 \$210

## OPTION FOUR:

Leave fees at same level for one year, then switch to a cost-based fee system

**ALL OPTIONS:** commit to performing in-depth analysis of actual expenses and adoption of a policy for coverage levels

# The Impact on the District

	K	G1-5	G6-8	TOTAL K-G8	Estimated Revenue (assume 4% fee waiver)	Impact to Budget
D64 Enrollment <sup>1</sup>		403	1481	4254		
Current Fees	\$	227	\$ 315	\$ 2,164	\$ 996,849	

## OPTION 1: REDUCE FEES TO AVERAGE OF COMPARABLES

Recommended Fees	\$	84	\$	125	\$	150	\$	1,159	\$	530,170	\$ (466,680)
Total 4-year Impact 2013-17											\$ (1,866,718)

## OPTION 2: REDUCE FEES TO AVERAGE AND TAKE REDUCTION OVER 4 YEARS

Recommended Fee Yr 1 2013-14	\$	84	200	275	\$	1,909	\$	878,542	\$ (118,308)
Recommended Fee Yr 2 2014-15	\$	84	175	235	\$	1,664	\$	764,786	\$ (232,063)
Recommended Fee Yr 3 2015-16	\$	84	150	195	\$	1,419	\$	651,031	\$ (345,818)
Recommended Fee Yr 4 2016-17	\$	84	125	150	\$	1,159	\$	530,170	\$ (466,680)
Total 4-year Impact 2013-17									\$ (1,162,868)

## OPTION 3: REDUCE FEES TO 150% OF AVERAGE

Recommended Fees	\$	95	\$	165	\$	210	\$	1,550	\$	710,743	\$ (286,106)
Total 4-year Impact 2013-17											\$ (1,144,424)

Notes:

(1) Enrollment number is average of 06/08/12 and 09/30/12 actual enrollment

# Process for the Future

We also recommend that student fees be reviewed every four years to update.

A written policy indicating the specific percentage of costs for materials, supplies, technology, textbooks, etc. that fees are intended to cover would determine the appropriateness of the fees.

In addition, we recommend that communication to taxpayers be improved

- Update Education Finance Fact Book section on fees<sup>1</sup>. Current information posted is based on pre-2009 fee structure.
- Expand description of fees in District 64 Handbook and in "Pay Student Fees" section of website<sup>2</sup>.

Notes:

(1) <http://www.d64.org/subsite/dist/page/student-fees-637>

(2) <http://www.d64.org/subsite/dist/page/pay-student-fees-835>

# Appendixes



# Comparable Districts and Mandatory Fees – 2012-13 School Year

	K Program	K	Ave G1-G5	Ave G6-G8	Ave Fee K-8	Total K-8
Park Ridge CCSD 64	1/2 day	\$ 84	\$ 227	\$ 315	\$ 240	\$ 2,164
Arlington Heights SD 25	1/2 day	\$ 31	\$ 59	\$ 119	\$ 76	\$ 680
Arlington Heights CCSD 59	1/2 day	\$ 32	\$ 53	\$ 89	\$ 63	\$ 564
Des Plaines CCSD 62	1/2 day	\$ 50	\$ 80	\$ 127	\$ 92	\$ 831
East Maine SD 63	1/2 day	\$ 60	\$ 100	\$ 133	\$ 107	\$ 960
Evanston 65	Full	\$ 120	\$ 120	\$ 130	\$ 123	\$ 1,110
Glencoe 35	1/2 day	\$ 125	\$ 145	\$ 144	\$ 143	\$ 1,284
Glenview CCSD 34	1/2 day	\$ 43	\$ 113	\$ 255	\$ 153	\$ 1,373
Lincolnwood 74	Full	\$ 175	\$ 175	\$ 212	\$ 187	\$ 1,685
Mount Prospect SD 57	1/2 day	\$ 95	\$ 146	\$ 186	\$ 154	\$ 1,385
Northbrook ESD 27	1/2 day	\$ 50	\$ 54	\$ 122	\$ 76	\$ 686
Northbrook SD 28	1/2 day	\$ 20	\$ 20	\$ 31	\$ 24	\$ 213
Northbrook/Glenview 30	1/2 day	\$ 115	\$ 115	\$ 115	\$ 115	\$ 1,035
Palatine CCSD 15	1/2 day	\$ 60	\$ 120	\$ 127	\$ 116	\$ 1,040
Prospect Heights 23	1/2 day	\$ 75	\$ 135	\$ 205	\$ 152	\$ 1,365
River Trails 26	Full	\$ 140	\$ 140	\$ 196	\$ 159	\$ 1,427
Schaumburg CCSD 54	1/2 day	\$ 50	\$ 50	\$ 50	\$ 50	\$ 450
Skokie 68	Full	\$ 120	\$ 120	\$ 120	\$ 120	\$ 1,080
Skokie SD 69	Full	\$ 140	\$ 145	\$ 140	\$ 143	\$ 1,284
Skokie 73.5	Full	\$ 132	\$ 132	\$ 132	\$ 132	\$ 1,188
Wheeling 21	1/2 day	\$ 47	\$ 57	\$ 98	\$ 70	\$ 626
Wilmette SD 39	1/2 day	\$ 100	\$ 198	\$ 227	\$ 197	\$ 1,770
Winnetka SD 36 w/o Lunch Supervision	1/2 day	\$ 70	\$ 148	\$ 148	\$ 139	\$ 1,255
Winnetka SD 36	1/2 day	\$ 70	\$ 342	\$ 148	\$ 247	\$ 2,223
AVERAGE COMPARABLE						\$ 1,124.36

\* Kindergarten average includes only 1/2 day kindergarten programs

Sources: District websites and phone calls

Data does not include outdoor education fees (e.g., Camp Duncan)

TAB 4

2012-13 Analysis of Expenditures for Student Fee Study

Department Code	Object Code	Elem General Music	MS Music	PE	Math	Language Arts	Science	Social Studies	Health	Art	Foreign Language	Home Ec	Industrial Arts	TLC	LRC	Technology	Special Education	Student Planner	Capital Less Than \$1,500	Textbooks	50% of Copier Costs	Total
	Department Code	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
Supervision	1106																					\$4,956
Annual License Fees	3101				\$5,237	\$8,964										\$49,485						\$63,076
Textbook Binding	3102				\$1,940																	\$1,940
Software	3103																					\$64,184
Repair & Maint	3105	\$950	\$765	\$1,625			\$2,817			\$1,476		\$2,021	\$347	\$2,570		\$30,487	\$7,130				\$108,557	\$147,861
Other Expense	3106																\$36,774					\$36,774
Elem Gen Supplies	4100			\$9,344	\$6,911	\$5,269	\$25,204	\$4,674		\$17,876	\$2,099				\$88,816	\$417,545						\$511,309
MS Gen Supplies	4101			\$8,316	\$3,721	\$5,149	\$29,487	\$2,005	\$948	\$36,035	\$665	\$22,694	\$37,932			\$162,944						\$32,762
Music Supplies	4102	\$13,830	\$8,932																			\$1,308
TLC Supplies	4104													\$1,358				\$17,851				\$17,851
Student Planner	4113																				\$31,956	\$31,956
Copier Paper	4120																					\$3,455
PE Uniforms	4147				\$5,485																	\$5,485
PE Towels & Locks	4148				\$10,958																	\$10,958
Roller Skating	4149				\$10,986																	\$10,986
Elem Capital <\$1,500	4150																		\$14,953			\$14,953
MS Capital <\$1,500	4150																		\$15,492	\$49,160		\$74,652
Elem Textbooks	4200				\$48,715	\$78,455		\$3,137	\$21,605		\$12,859											\$133,032
MS Textbooks	4200				\$548	\$20,127			\$3,174		\$5,268											\$28,109
Elem Subscriptions	4210							\$10,821								\$4,326						\$15,147
MS Subscriptions	4220					\$941	\$1,505	\$2,310	\$693													\$4,450
Elem Equipment	5310																\$7,087	\$1,495				\$8,582
MS Equipment	5310																\$7,070					\$7,070
TOTAL		\$14,480	\$9,697	\$44,714	\$66,892	\$118,400	\$39,012	\$22,948	\$25,721	\$57,289	\$19,211	\$24,715	\$40,186	\$6,514	\$142,547	\$759,016	\$45,400	\$17,851	\$34,425	\$49,160	\$140,513	\$1,700,369

TAB 5



# Stipend Schedule

Source of Information - PREA Contract

POSITION	2012-13	2013-14	2014-15	2015-16
Battle of the Books	\$890	\$908	\$926	\$944
Before School Playground Supervision	\$668	\$681	\$695	\$709
Before School Supervision	\$671	\$685	\$698	\$712
Beginning Band	\$624	\$636	\$649	\$662
Beginning Orchestra	\$624	\$636	\$649	\$662
Bus Supervisor-Elementary	\$1,929	\$1,967	\$2,007	\$2,047
Bus Supervisor-Middle School	\$1,160	\$1,183	\$1,207	\$1,231
Cadet Band	\$949	\$968	\$987	\$1,007
Cheerleading Coach	\$1,597	\$1,629	\$1,662	\$1,695
Chorus-Elementary	\$815	\$831	\$848	\$865
Chorus-Middle School	\$1,428	\$1,457	\$1,486	\$1,515
Coaching (Basketball)	\$3,017	\$3,078	\$3,139	\$3,202
Coaching (Cross Country)	\$2,151	\$2,194	\$2,238	\$2,283
Coaching (Volleyball)	\$2,151	\$2,194	\$2,238	\$2,283
Computer Club	\$740	\$755	\$770	\$786
Concert Band	\$1,402	\$1,430	\$1,458	\$1,487
Concert Orchestra	\$1,957	\$1,997	\$2,036	\$2,077
Curriculum Specialist	\$1,991	\$2,031	\$2,072	\$2,113
Curriculum Writing (hourly)	\$43.21	\$44.08	\$44.96	\$45.86
Department Chairpersons	\$1,991	\$2,031	\$2,072	\$2,113
Department Liaisons	\$712	\$726	\$741	\$755
Drum Club	\$815	\$831	\$848	\$865
Girls on the Run	\$671	\$685	\$698	\$712
High School Tutor Program	\$624	\$637	\$649	\$662
Homework Club	\$624	\$637	\$649	\$662
Intermural Sports	\$1,381	\$1,408	\$1,437	\$1,465
Jazz Band	\$1,342	\$1,369	\$1,397	\$1,424
Mathletes	\$624	\$636	\$649	\$662
Mentor Facilitator	\$3,261	\$3,326	\$3,393	\$3,461
Mentor-1 <sup>st</sup> year	\$1,669	\$1,702	\$1,736	\$1,771
Mentor-1 <sup>st</sup> year 2 teachers	\$2,499	\$2,549	\$2,600	\$2,652
Mentor-2 <sup>nd</sup> year	\$830	\$847	\$864	\$881
Mentor-2 <sup>nd</sup> year 2 teachers	\$1,246	\$1,271	\$1,296	\$1,322
Outside Supervision	\$1,304	\$1,330	\$1,357	\$1,384
Outdoor Education	\$224	\$229	\$233	\$238
Patrol Supervisor	\$1,053	\$1,074	\$1,096	\$1,118
Peaceful Playground Leader	\$712	\$726	\$741	\$756
Peer Mediation Facilitator	\$673	\$687	\$701	\$715
Peer Mediation Sponsor	\$391	\$399	\$407	\$415
Percussion Ensemble	\$1,342	\$1,369	\$1,397	\$1,424
POWER Facilitator	\$816	\$832	\$849	\$866
Program Facilitator	\$2,850	\$2,907	\$2,966	\$3,025
Science Club	\$624	\$636	\$649	\$662
Science Unit Facilitator	\$415	\$424	\$432	\$441
Spark	\$894	\$912	\$930	\$949
Spelling Bee	\$624	\$637	\$649	\$662
String Ensemble	\$815	\$831	\$848	\$865
Student Council	\$740	\$755	\$770	\$786
Student Government Sponsor	\$1,786	\$1,822	\$1,858	\$1,895
Student Govt-Asst. Sponsor	\$1,137	\$1,160	\$1,183	\$1,206
Symphonic Band	\$2,109	\$2,151	\$2,194	\$2,238
Team Leader	\$1,595	\$1,627	\$1,659	\$1,693
Team Liaisons	\$1,198	\$1,222	\$1,247	\$1,272
Video Club	\$624	\$637	\$649	\$662
Web Page	\$816	\$832	\$849	\$866
Yearbook Assistant	\$211	\$215	\$219	\$224
Yearbook Co-Sponsor	\$1,160	\$1,183	\$1,207	\$1,231
Young Authors	\$740	\$754	\$769	\$785

TO: Middle School Teachers

FROM: Dr. Lori Hinton, Assistant Superintendent for Student Learning

RE: Instrumental Music and Chorus

DATE: September 9, 2013

District 64 is proud of the diverse curriculum offered to our students. Each area of the curriculum provides important learning experiences - - allowing students to explore their interests and develop their talents. Instrumental music and chorus are parts of our curriculum. ***Unlike other middle schools, where these classes take place during the school day, District 64 offers these opportunities before or after school*** (band and orchestra students also receive an additional weekly pull-out class during the school day). Since these rehearsals do not take place during the school day, some questions have been raised regarding the place of band, orchestra, and chorus in the curriculum. This memo is intended to clarify the issue.

By participating in band, orchestra, and chorus, students and parents have chosen to participate in an extended school day. These classes are to be given the same scheduling priority as a class which occurs during the school day. We have guidelines in place for providing for this. For example:

- Detentions should not be served during these classes, just as they wouldn't be served during an academic class.
- Make-up tests should not be scheduled during these classes, just as they wouldn't be scheduled during an academic class.
- Students should not miss these classes for review sessions unless they are receiving a D or lower in the class being reviewed.

Other important information regarding these classes:

- Band and orchestra teachers fill out a report card for every student each trimester.
- The instruction these students receive will enable them to participate in high school music programs, where band, orchestra and chorus ***take place during the school day for full academic credit.***
- Band and orchestra classes (the pull-out component of the program which *does* take place during the school day) are scheduled on a rotating schedule at the middle schools to minimize the impact on other areas of the curriculum.
- A classroom teacher may keep students from their lesson only in the following situations:
  - Safety procedures are being taught in an industrial tech, science, or PE class.
  - A science lab is taking place which is impossible for the student to make up.
  - A test is scheduled during the period.

What if there is a problem? If a situation occurs which is not covered by these guidelines, core teachers and instrumental/chorus teachers should collaborate to resolve the issue in the best interest of the student; parent input will be considered as needed. As a district, we put our best foot forward when we support each others' curricular areas.

We'd ask you to follow these guidelines as a first step in dealing with a problem like this, and to work together with the best interest of your students in mind. If you have any questions or comments, please feel free to contact your building principal or me. ***Thank you for all your work to support District 64's curriculum.***