

# Community Finance Committee

Update to the Board of Education  
July 14, 2008

## Agenda

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- Community Finance Committee
- Financial Structure Subcommittee
- Spend Management Subcommittee
- Legislative Subcommittee
- Communications Subcommittee

## Community Finance Committee Mission

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### Role

- Conduct analyses and provide assistance on education finance issues
  - Independent financial analyses and review
    - Financial structure improvement and opportunities
    - Spend management analysis and practices
    - Legislative developments analysis
    - Community communications
  - Other topics as directed by the Board
- Build community consensus
- Provide forum for community input
- Take multi-year time perspective
  - Current concerns
  - Look “over the horizon”

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## CFC Operating Principles

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- Four subcommittees
  - Comprised of community members
  - Each has expectations, assignments, and work plans
- Steering committee
  - Superintendent
  - Business Manager
  - Public Information Coordinator
  - Three Board liaisons
  - Subcommittee chairs
  - Other administrators as needed
- Meeting schedule
  - Entire CFC
  - Subcommittees
  - Steering committee
- All meetings open to the public with minutes posted on website

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# Agenda

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- Community Finance Committee
- Financial Structure Subcommittee
- Spend Management Subcommittee
- Legislative Subcommittee
- Communications Subcommittee

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## Financial Structure Subcommittee

# Board Expectations and Assignments

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- Post-referendum accountability metrics (in conjunction with Communications)
  - Evaluate the BOE's Referendum cash flow assumptions vs. today (develop a "Metrics Scorecard")
- Cash flow forecasting
  - **Fund Balance Forecast** changes vs. the BOE 1-22-07 "Planning Scenario" used for the Referendum
- Review of revenue generation ideas (summer 2006 **Brainstorming Ideas**) and prioritize high-potential ideas

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Financial Structure Subcommittee

## CFC Additional Task, Self-assigned

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- We saw a connection between the District's budget process and the BOE fund balance policy and fund balance forecast assumptions:
  1. What are causes of Actual-to-Budget variances (thus unexpected changes to Fund Balances) that can be internally managed?
  2. When setting a new Budget, are new cost drivers (e.g. new programs, FTEs) quantified? How do they affect the forecasting assumptions regarding Salary, Benefits, Supplies, Purchased Services, Special Education?
- So we added an assignment: Study the annual [Budget Development process](#):
  - Understand the bottom-up collection of data
  - Understand the estimation and contingencies process
  - Understand how new programs, mandates, projects, and FTEs are broken out

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Financial Structure Subcommittee

## Subcommittee Members

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- Kent Bergren (split w/the Spend Subcommittee)
- Jim Bucaro
- Mike Calahan
- Phil Eichman
- Ken Fink (thru 5/08)
- Vicki Mogil
- Paul Sheehan

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Financial Structure Subcommittee

## Activities to Date

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### **Fund Balance Forecast**

- Updated the November, 2006 CFC model with 2006-07 Actuals and 2007-08 Budget
- Used the 1-22-07 BOE “Planning Scenario” to create a Baseline vs. April, ‘08
- Post-referendum Metrics: developed a suggested “Scorecard”

### **Brainstorming Ideas**

- Combined the June, 2006 citizen Ideas with 2008 CFC additions
- Did further voting and ranking
  - Rank each Idea for “Impact”, “Practicality”, and overall “Preference”
- Selected Subcommittee preferences

### **Budget Development Process**

- Conducted four information-gathering interviews: Purchasing, Bldg/Grounds, Bus. Mgr, and one Principal (Vicki Mogil, Emerson)

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Financial Structure Subcommittee:

## Update: Fund Balance Forecast

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- Intent is to provide an external perspective about Operating Fund Balance forecasts over ten+ year period
  - Top-down view
  - Not a replacement for Administration’s bottom-up budgeting
- The BOE’s Committee of the Whole-Finance, June 30, 2008 looked at Fund Balance “Baseline” vs. Current
  - “Baseline” = BOE’s “Planning Scenario” of 1-22-07 for 44 cent increase (the Referendum vote)
- A first cut CFC analysis suggests general agreement on the Ten Year Baseline to current Fund Balance projection

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## Financial Structure Subcommittee

# Update: Fund Balance Forecast

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### Assumptions & Metrics

**Level of BOE control: HIGH**      **ASSUMPTIONS** (BOE 1/2007, Plan. Scenario)

- |                           |  |
|---------------------------|--|
| 1. Salaries               | 4.5%   |
| 2. Benefits               | 12.0 %   |
| 3. Transportation Costs   | 6% increase FY 07 and FY 08, then 3.5%                 |
| 4. O&M Capital Spending   | \$700K 2006-07, \$650K/yr thereafter                   |
| 5. Purchased Services     | 3%   |
| 6. Curriculum             | Same as 2006-07  |
| 7. Adm:Pupil ratio        | Same as 2006-07  |
| 8. Technology             | 3%   |
| 9. Debt                   | No new debt (just pay off existing WC & Emerson bonds) |
| 10. Construction          | No new construction or re-modeling                     |
| 11. Class Size Guidelines | Lowered for K (-2), 3- 4 (-1), 5-8 (-1)                |

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## Financial Structure Subcommittee

# Update: Fund Balance Forecast

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### Assumptions & Metrics

**Level of BOE control: MODERATE**      **ASSUMPTIONS** (BOE 1/2007, Plan. Scenario)

- |                                       |  |
|---------------------------------------|--|
| 12. Special Educ. Costs               | 10% for Tuition paid by D64, 3.5% for Supplies               |
| 13. Property Tax Refunds              | Remain at the same \$ level as 2006-07                       |
| 14. Supplies                          | 3%   |
| 15. All Other Costs                   | 3%   |
| 15. Legal Judgments, Insurance Claims | Continue at current levels, with adequate insurance coverage |
| 16. Facilities Use and Size           | Adequate “as is” for enrollment & needs                      |

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## Financial Structure Subcommittee

# Update: Fund Balance Forecast

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### Assumptions & Metrics

**Level of BOE control: LOW**

**ASSUMPTIONS** (starting 2007-08)

17. Enrollment	Flat to slightly falling (Demographer Report, middle scenario)
18. TIF Revenue	As projected by the City (FY 09 projected start) excluding new student payments
19. Inflation	3% (CPI used for 2006 Levy = 3.4%)
20. New Property	Rolling 5 year average
21. EAV growth	Grow at 75% of the prior 3 years rate (rolling average)
22. Investment Returns	3%
23. Collection Rate on Taxes	98.5%

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## Financial Structure Subcommittee

# Update: Fund Balance Forecast

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**The Subcommittee identified several assumptions that seem likely to change and could result in a different Fund Balance forecast**

**ASSUMPTIONS:**

**Subcommittee Questions**

- |                                    |  |
|------------------------------------|--|
| <b>1. EAV Growth/ New Property</b> | For Next Triennial, will EAV and New Property be less? If so, both higher tax rate and less D64 revenue.   |
| <b>2. Inflation</b>                | Currently a 3%/yr Assumption. Will inflation [for education, not just CPI-Urban] go higher? Will energy costs push overall costs above 3%? Offsetting this, Tax Cap revenue will increase but only up to 5%.   |
| <b>3. Technology</b>               | Currently a 3%/yr growth Assumption. Will actual growth be higher over the next three years?   |
| <b>4. Curriculum</b>               | Assumed to remain as in 2006-07. Is this realistic? It could under predicts future costs, thus overstating the FB. Is this a minor or major error? Approximating 1 – 3 yr curricula growth outlook could help. |

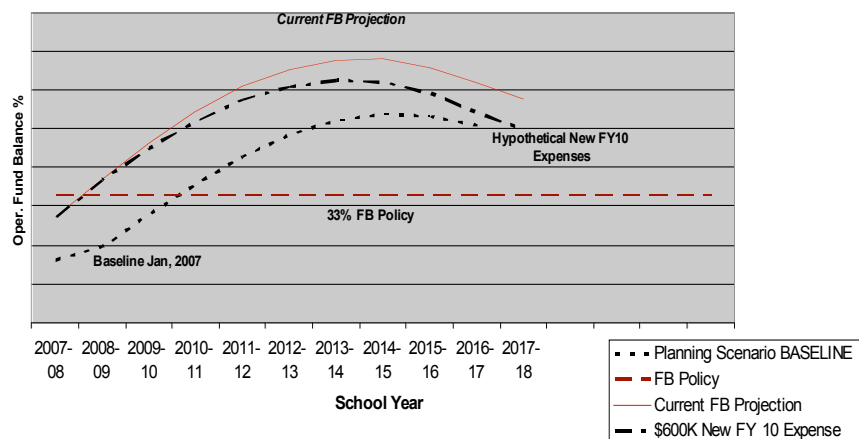
## Financial Structure Subcommittee Update: Fund Balance Forecast

- The Subcommittee is concerned about potential political changes:
  - Will the long-debated system of local property tax change?
  - Will federal or state assistance fall or rise under new administrations?
  - Will mandates increase or fall?
- The Subcommittee's view is that there is MORE RISK inherent in the Fund Balance model projections than can be fully described in the Assumptions
  - Not all risks can be modeled, but we feel that the Assumptions are not the full story
- Thus, the Spend Management & Legislative Subcommittees should be asked for qualitative and quantitative input to any Projection updates

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## Financial Structure Subcommittee Update: Fund Balance Forecast

A regular review of Assumptions can illustrate impact of spending changes on Fund Balance projections. For example:





## Financial Structure Subcommittee

# Update: Brainstorming Ideas

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### **CFC Work to Date:**

1. Small working groups identified potential improvement opportunities for the District in June 2006
2. Citizen group voted on the list to identify best improvement opportunities
3. Updated vote on the same list by members of all three components of the Community Finance Committee in May, 2008
4. Filtered to identify “Top Fifteen” Ideas (Idea impact, practicality, preference)
5. Subcommittee identified six near term recommendations
6. D64 Administration to internally review Subcommittee findings

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## Financial Structure Subcommittee

# Update: Budget Development Process

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### **Completed Tasks and BOE Question:**

- Subcommittee meeting with Business Mgr to understand the annual Budget Kickoff process
  - Reviewed the worksheets templates that go out to Dept. Heads, Adm, Principals, and others D64 staff.
- P. Eichman interviews (ASNs, estimation & contingency methods) with:
  - Purchasing (Betty L.)
  - Bldg & Grounds (Jim W.)
  - One Principal (Vicki M.)
- **BOE Question:** Have past Actual-to-Budget variances been large enough to warrant further work in this area, or are current methods sufficient?
  - Is the June 30 COW exhibit on Budget detail a sufficient first step?

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Financial Structure Subcommittee  
**Suggested Priorities for FY2009**

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**A. Managing Cash Flow Projections**

1. Document all BOE-directed changes and incorporate into Baseline Assumptions
2. Develop a “Financial Metrics” Scorecard, based on the variables
3. Using 2006-07 as the Base Referendum year, update and analyze Fund Balance Projections:
  - **March** -- FB and Assumption reviews to help guide the upcoming year’s budget process
  - **October/Nov** -- post-audit, as part of budget variance analysis.  
Look back at budget assumptions, current economic trends, Tax Levy

**B. Select Brainstorming Ideas to research**

- D64 Adm review, then CFC presents to BOE for selection
- Recruit citizen volunteers & D64 staff

Financial Structure Subcommittee  
**Suggested Priorities for FY2009**

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**C. Budget Development Process?**

- BOE interest in D64’s estimating methods and contingencies?
- BOE interest in breaking out new Program and FTEs vs. prior budget year?

**D. From the June 30<sup>th</sup> Committee-of-the-Whole**

- Is there BOE interest in new Budget reports or graphical measures?
- Can CFC play a useful role in piloting new Reports with the Business Office?
- **General question:** BOE areas of interest for “process improvement” work?

# Agenda

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- Community Finance Committee
- Financial Structure Subcommittee
- Spend Management Subcommittee
- Legislative Subcommittee
- Communications Subcommittee

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## Spend Management Subcommittee

# Board Expectations and Assignments

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- Update Expense Analyses
  - Categorize and analyze 2005-2006 and 2006-2007 school years
  - Create trending and program analyses
  - Identify areas of opportunity
- Create 3-year Sourcing Plan
  - Recommend services and goods for competitive bid
  - Review current services out to bid if applicable, i.e., copiers
  - Recommend templates to be used
- Other Areas to Explore
  - Expense reduction ideas from brainstorming sessions
  - Purchasing Card
  - Supplier performance metrics
  - Analysis of fee-offset programs

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## Spend Management Subcommittee

# Subcommittee Members

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- Kent Bergren
- Andy Duerkop
- Dave Govertson
- Fred Kahn
- Jun Lim
- Diana Stapleton

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## Spend Management Subcommittee

# Activities to Date

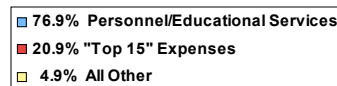
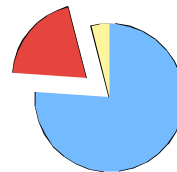
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- Update Expense Analysis
  - Built expense analysis tool in Excel containing basic trending and analysis capabilities
  - Loaded three years of expense data (2004/05, 05/06, and 06/07)
  - Categorized data by year, vendor, account, expense type, and vendor
  - Performed “reasonableness” validation of categories
  - Identified “Top 15” expense categories with spending in excess of \$100K annual average
    - Rank-ordered by Subcommittee members
    - Selected specific areas to recommend for further investigation during upcoming year
- Create 3-year Sourcing Plan
  - Recommended services and goods for competitive bid
  - Reviewed current services out to bid if applicable, i.e., copiers
  - Reviewed current bid contracts
- Other Areas to Explore
  - Have “adopted” several expense reduction ideas from brainstorming sessions
  - Educated Sub-Committee members about how expenses are incurred in preparation for future analysis of fees and supplies expenses

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## Spend Management Subcommittee Update on Expense Analysis

- Analyzed 3 most recent years of expenses (2004/5, 2005/6, 2006/7)
- Grouped similar expense transactions into broad categories across all departments
- Reviewed categorization for reasonableness and accuracy
- 76.9% of expenses are related to Educational Services/Personnel and were not analyzed further
- Fifteen categories account for 81% of the remaining expenses. Each of these "Top 15" average over \$100K annual spending, and in total account for over \$5M annually.



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## Spend Management Subcommittee Update on Expense Analysis

### "Top 15" Review

- Prioritized and grouped related expenses as a basis for a "deeper dive" review
  - Three year sourcing/RFP process (partially worked this year)
    - Transportation
    - Food Services
    - Copiers/Printers/Fax
    - Legal & Audit
    - Telecom
    - Computers & Software
  - Energy review efforts (to be worked)
    - Natural Gas
    - Electricity
  - Student fee analysis (to be worked)
    - Textbooks
    - Supplies
- Remaining expense categories, while important, were prioritized lower and are not planned for further review

"Top 15" Expenses	
Category	Annual Average Spend
Transportation	\$1,480,656
Supplies	\$896,551
Food Services	\$461,271
Natural Gas	\$415,200
Electricity	\$412,066
Sound Abatement	\$327,602
Copiers/Printers/Fax	\$298,385
Computers	\$267,871
Textbooks	\$223,959
Roof	\$204,169
Legal	\$157,493
Building Improvements	\$127,866
Telecom	\$108,616
Software	\$106,166
HVAC	\$101,377
<b>Total</b>	<b>\$5,589,249</b>

Legend: Fee-Related RFP Process Energy-Related

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Spend Management Subcommittee

## Update on Three-Year Sourcing

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- “Sourcing” refers to a procurement process that continuously reevaluates and improves the purchasing activities of an organization
  - The aim is to achieve better performance for equivalent costs or similar performance for lower costs
- Worked with Administration to understand current sourcing plans and processes for the following expense categories:
  - Audit
  - Legal
  - Copier
  - Transportation
- Provided analysis of historical data for these expenses based on three year history
- This information was available to support Administration decisions on issuing RFPs and in evaluating RFP responses

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Spend Management Subcommittee

## Suggested Priorities for FY2009

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- Continue working with Administration on **3-year sourcing**
  - Identify “lessons learned” from this year’s RFP activities
  - Assist with identifying improvements to the current RFP process
- Using the 3-year expense analysis data, support upcoming analysis of **student fees**
  - Provide finer breakdown of Supplies expense
  - Validate and refine Textbook expense category
  - Meet with Administration to better understand
    - Textbook acquisition
    - Supplies acquisition
    - Processes used to set student fees
  - Assist with identification of expenses related to student fees
- Investigate ways to enhance existing **energy** expense reduction efforts
  - Get educated on progress to date
  - Provide energy expense historical analysis to assist Administration as needed

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## Agenda

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- Community Finance Committee
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- Legislative Subcommittee
- Communications Subcommittee

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### Legislative Subcommittee

## Board Expectations and Assignments

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- To identify and monitor all legislation that may have financial impact on the District
- In cooperation with the other Community Finance Committee subcommittees, research the financial impact of pending legislation on the District
- Build positive two-way relationships with local legislators
- Attempt to build a pro active method of communicating with Board members, administrators, staff and the community about legislative issues that may have a financial impact on the District
- Recommend positions on key legislation to the Board

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Legislative Subcommittee

## Subcommittee Members

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- LeAnne Berry
- Michael Ferraro
- Eileen Kelliher
- Sharon Lawson
- Laura McGrady
- Ton Nasshan
- Ted Smart
- John Waters

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Legislative Subcommittee

## Activities to Date

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- Met with State Senator Dan Kotowski and State Representative Rosemary Mulligan
- Met with staff to discuss current legislative issues
- Attended EDRED Constitutional Convention Seminar
- Traveled to Springfield to meet with local legislators
- Have started outreach to other districts with active legislative committees
- Have begun research into legislative matters that may impact the District
- Currently attempting to schedule additional meetings with other parties that may be able to assist us in achieving our goals
- Communicated with other subcommittees about issues that they are working on

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## Legislative Subcommittee

### Updates

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- Reported the District's aims and goals to local legislators and enlisted their help in learning how to stay informed about current legislative initiatives that may impact the district
- Mr. Wuerffel sends Alliance reports to two committee members on a regular basis
- Met with Senator Kotowski in Springfield to discuss budget issues related to education funding and the various proposals to change how education is funded in the state
- Working to establish relationships with other districts that have legislative committees
- Through reading of numerous different publications, both paper and web based, the committee members are familiarizing themselves with issues that may have a financial impact on the district in the future
- The committee is discussing meetings with EDRED, Fed Ed, and Senator Sullivan
- Committee chair has participated in the steering committee meetings and obtained links to useful websites, publications, etc.

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## Legislative Subcommittee

### Suggested Priorities for FY2009

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- Continue to become familiar with legislative issues that may affect the District
  1. Alliance Reports
  2. Newsletters from IEA, NEA, EDRED, FEDED, and any other sources that we or other CFC members discover
  3. Ongoing discussions with various lobby groups that monitor legislation affecting school districts
  4. Ongoing discussions with local legislators
- Work with local legislators to schedule an education funding hearing to take place at a District 64 facility in the near future
- Meet with District legal counsel to assess ways to provide and receive timely communication with board members about pressing legislative matters
- As directed by the Board, attempt to find a "trial balloon" issue to get the community to contact legislators about pending legislation that affects the District

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## Agenda

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- Community Finance Committee
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- Legislative Subcommittee
- Communications Subcommittee

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### Communications Subcommittee

## Board Expectations and Assignments

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- Draft additional chapters for Education Finance Fact Book
- Draft post-referendum metrics “scorecard” (with Financial Structure subcommittee)
- Develop one or two themes to build greater awareness (e.g., Educational Ends)
- Explore new ways to expand reach of “State of the District”
- Assist in building awareness for Strategic Planning effort

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## Communications Subcommittee

# Subcommittee Members

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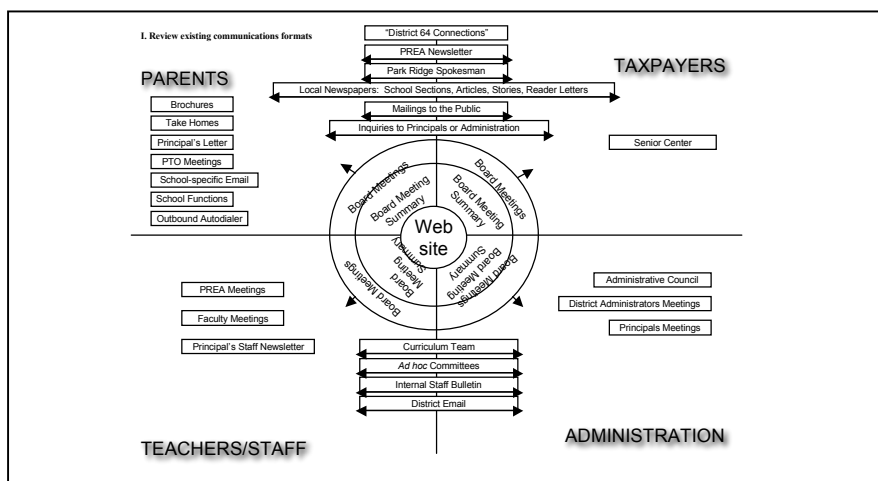
- Olympia Asimacopoulos
- Craig Elderkin
- Lynne Farmer
- Bill Gorman
- Craig Harter
- Jerry Kenny
- Steve Latreille
- Renata Stolzer
- Linda Williger

## Communications Subcommittee

# Historical Refresher

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**In 2005, the Board endorsed a communications program anchored by the District's website**

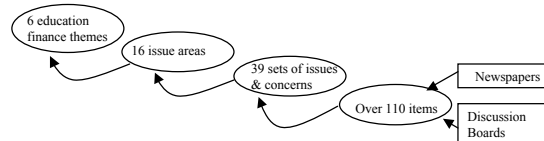


## Communications Subcommittee

# Historical Refresher

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**A three-year review identified community interest in understanding a consistent set of education finance themes**



**Community education finance themes, based on published community comments:**

1. How well children are learning given the resources provided by taxpayers.
2. How effectively the Board has managed taxpayer-provided resources.
3. How parents, teachers, and administrators contribute to revenue enhancement and expense control.
4. How the District works to deliver and advance mandated and “non-core academic” programs.
5. How the District addresses financial challenges.
6. How effectively the Board communicates with the community.

## Communications Subcommittee

# Historical Refresher

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**In 2006, the Board agreed that the Education Finance Communications Program should have three significant dimensions**

- 1. District 64 Education Finance Fact Book**
  - Fact-based responses to community issues and concerns
  - Policy/direction statements
  - Single set of data available to all constituencies
  - Reactive – to community questions
- 2. Education Finance Theme Spotlight Series**
  - Based on both dollar and education quality impact of interest to target audiences and key sub-segments, e.g.
    - > Special education, gifted education, Illinois state financing, county property tax processes, teachers’ advanced education and training
  - Proactive – reaches out to community
- 3. Organized Solicitation and Processing of Community Feedback and Input**
  - Internet
  - Paper-based
  - Proactive – seeks ideas and suggestions from all constituencies

Communications Subcommittee

**(In the present time) Activities to Date**

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- Conducted Internet research to get background and data
- Met with staff and Board members to understand District perspective
- Submitted drafts for three new chapters
- Submitted updates for three existing chapters
- Internal drafts completed for four chapters
- Drafts underway for two chapters
- Outlines completed for two chapters
- Two more chapters waiting to start

Communications Subcommittee

**Project Update Summary**

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	Project Status
<b>Education Finance Fact Book Chapters</b>	
1. Investments and Rates of Return Chapter	Interviews complete, drafting outline
2. Facilities Chapter	Outline complete
3. Curriculum Review Budget Implications Chapter	Drafting in process
4. State Funding Chapter	Outline complete
5. Comparative School Districts Demographics Chapter	Complete draft
6. Parent Contributions II Chapter	Complete draft
7. Lottery Funding Chapter	Draft submitted
8. Frequently Asked Questions Web Site Section	Draft submitted
9. Update Selected Existing Fact Book Chapters	Draft submitted
<b>Post-referendum "scorecard"</b>	
10. Post-Referendum Scorecard	Will proceed once recommendations finalized
<b>Develop One or Two Themes for Fact Book</b>	
11. Financial Aspects of Special Education Chapter	Some interviews, outline drafted
12. Financial Implications of Educational Ends Chapter/Student Performance Compared to Resources Committed by Taxpayers	Some interviews, outline in process
<b>Explore New Ways to Expand Reach of "State of the District"</b>	Discussing ideas
<b>Assist in Strategic Planning Effort</b>	TBD

## Communications Subcommittee

# Fact Book Chapters in Process

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	Rationale	Est. Staff Time Requirements
<b>Investments and Rates of Return Chapter</b>	The District will have a large operating fund cash balance which can be used to generate interest income. Some municipal and investment funds have been in the news because of losses due to inappropriate investments. Is the current arrangement with the Maine Township School Treasurer adequate in terms of returns and risk management?	Bruce Martin: 2 hours Review and Edit
<b>Facilities Chapter</b>	The District spends about \$5 million on operations and maintenance expenses and is responsible for about \$35 million of physical assets. What does the District do to maintain a safe environment conducive to learning? What are the major activities involved? Who does them and at what costs?	Jim Wuerfel: 1-2 One or two principals: 1 each Bruce Martin: 1 Review and Edit
<b>Curriculum Review Budget Implications Chapter</b>	Curriculum review cycles absorb time from staff and require incremental spending for books and supplies. What is the objective of curriculum review process and how does it work? What are the direct costs and all-in costs?	Diane Betts: 1 One or two curriculum specialists: 1 each Bruce Martin: 1 Review and Edit
<b>State Funding Chapter</b>	State grants and aid account for about \$3.5 million in District revenue. How are state funds allocated to the District? Where do the monies come from? How does the process work? What are the risks of State financial difficulties? What could be the impact on District Finances?	Bruce Martin: 1-2 Rep from Virchow Krause (auditor): 1 Review and Edit

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## Communications Subcommittee

# Critical Themes with Financial Implications

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	Rationale	Est. Staff Time Requirements	Considerations
<b>Financial Aspects of Special Education Chapter</b>	<ul style="list-style-type: none"> <li>Gross expenses, before reimbursements, for Special Education are about \$9 million, or almost one-fifth of the budget</li> <li>What is the Special Education program and what is it trying to accomplish? How many students are served? How does it work?</li> <li>What are the major cost categories? What can cause spending variations over time?</li> </ul>	Kathleen Nelson: 2 Bruce Martin: 1 Review and Edit	<ul style="list-style-type: none"> <li>While emotional and sensitive, it is important to get factual aspects of the program positively communicated</li> <li>No reason to believe that expectations and spending won't continue to increase, so it makes sense to begin to educate the community about this critical activity</li> <li>A key consideration is to structure the chapter to respect all privacy considerations</li> </ul>

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## Communications Subcommittee

# Critical Themes with Financial Implications

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	Rationale	Est. Staff Time Requirements	Considerations
<b>Financial Implications of Educational Ends Chapter/Student Performance Compared to Resources Committed by Taxpayers Chapter</b>	<ul style="list-style-type: none"> <li>The community wants to know "what it is getting for its money" in terms of student performance and attainment.</li> <li>A key element could be the Education Ends initiative, an effort to measure student performance against a standard/target that speaks to the "whole child."</li> <li>Preparation for initiative has been underway for several years. How much has been spent in direct and indirect costs? How much will it cost to operate? What does the program intend to achieve?</li> </ul>	Diane Betts: 2 -4 Larry Sorenson: 1 -2 Sally Pryor: 2 -3 Bruce Martin: 1  Review and Edit	<ul style="list-style-type: none"> <li>The Board has rejected the idea of expressing student attainment solely in terms of standardized test scores and is expecting the Educational Ends scorecard to provide this assessment</li> <li>After several years of preparation, the Educational Ends initiative is at an early stage of deployment, but implementation is just beginning</li> <li>This project needs to respect the emerging aspects of the initiative while explaining what has been spent to date and why</li> <li>The objective is to set the stage for expectations and progress reports</li> <li>The District cannot avoid the "bang for the buck" question and should get in front of the issue</li> </ul>

## Communications Subcommittee

# Submitted and Completed Drafts

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Submitted or Completed Drafts

	Rationale
<b>Comparative School Districts Demographics Chapter</b>	How does District 64's community compare to peer districts in terms of property tax base, population characteristics, and student population?
<b>Parent Contributions II Chapter (beyond the Student Fee chapter)</b>	Why shouldn't parents pay more for their children's education? In fact, PTOs, boosters, and ELF raise and disburse funds for important initiatives and activities that supplement District resources.
<b>Lottery Funding Chapter</b>	How much funding is provided to the District from the lottery?
<b>Frequently Asked Questions Web Site Section</b>	During the Referendum, several basic questions about District 64's education finance situation were repeatedly asked. The answers to these questions, as well as a brief "fact sheet" about the District, will be on the web site.
<b>Update Selected Existing Fact Book Chapters : Property Tax Levy Process Operating Fund Balance Policy ISBE Profile</b>	Existing chapters are two years out of date, so the figures need to be updated. In addition, some additional clarifying text will help the explanations.

Communications Subcommittee

## Suggested Priorities for FY2009

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- Complete Fact Book chapter drafts
  1. Investments and Rates of Return
  2. Facilities Management and Capital Spending
  3. Overview of State Funding
  4. Curriculum Review Budget Implications
- Complete “Themed” Fact Book chapter draft
  1. Financial Aspects of Special Education
  2. Financial Implications of Educational Ends/Student Performance Compared to Resources Committed by Taxpayers
- Draft post-referendum “scorecard” for web publication
- Participate in strategic planning effort as requested