

Fostering Education
Through Finances



MARENGO
COMMUNITY
HIGH SCHOOL
DISTRICT #154

Budget at a Glance

2010-2011

Where learning is valued and excellence is the standard.

Table of Contents

| | |
|-------------------------------------------------------------------|--------------|
| A Letter from the Superintendent and Board President | 2 |
| Board of Education | 3 |
| The District’s Demographics | 4 |
| Enrollment and Demographics..... | 5 |
| Achievement Data | 6 |
| Budget Highlights..... | 7 |
| Revenues by Source and Property Taxes | 8 |
| Consumer Price Index and Property Tax Base | 9 |
| General State Aid and Interest Income | 10 |
| State Funding..... | 11 |
| Expenditures by Fund and Object | 12 |
| Instruction Takes Top Priority..... | 13-14 |
| Education Initiatives..... | 15 |
| District Points of Pride | 16 |
| Contact Information | 17 |



MARENGO COMMUNITY HIGH SCHOOL

District #154

110 Franks Road Marengo, Illinois 60152

Phone 815-568-6511

www.mchs154.org

Fax 815-568-6510

Dear School Community Member,

Marengo Community High School District #154 is proud to be part of a community that values education, its children, and its future. As leaders of District 154, we take seriously our responsibility to educate our students and to provide sound financial planning for our school district. We focus our time, our energy, and our resources on improving instruction and enhancing the day-to-day interaction between teachers and students. We prioritize activities, focus funding, and allocate and reallocate resources to serve schools more effectively.

This “Budget at a Glance” booklet is an effort to keep our community informed about fiscal accountability and student achievement. It will help put all the facts and figures into perspective. It explains where our school receives its funding, how those funds are spent, and where our financial and instructional future lies.

Marengo Community High School District #154 wants to continue to honor our community’s values and priorities as demonstrated through sound financial practices.

Sincerely,

Dr. Dan Bertrand
Superintendent

Mrs. Elizabeth Henning
Board of Education President

District 154 Board of Education

Elizabeth Henning
President
Served since April, 1997
Negotiations

Dianna Torman
Vice President
Served since April, 2007

Dr. Linda Dujmovich
Secretary
Served since April, 2005
SEDOM Board Representative

Richard Fischer
Member
Served since 1989
Negotiations

Jerry Darlington
Member
Served since April, 2005

Leah Trader
Member
Served since April, 2005

Todd Volkening
Member
Served since April, 2009



School District Goals:

Goal 1: Increase student achievement for ALL students.

Performance indicators:

- National standardized tests
- State standardized tests
- Local standardized tests
- Locally developed tests
- Area or state competitions

Goal 2: Continue to provide a comprehensive high school program.

Goal 3: Remain fiscally responsible while achieving our goals.

Goal 4: Continue and enhance the positive relationships with the communities of District 154.

We believe ...

Students and Learning

- ... all students can learn.
- ... students need a sense of belonging in a safe, secure, learning environment.
- ... education should prepare all students for college or careers.
- ... all students should have equitable opportunities and be challenged, recognizing their different learning styles.
- ... students learn through participation in activities.

Faculty, Staff and Teaching

- ... staff focus on and be accountable for student learning.
- ... staff have school pride and commitment.
- ... staff are a positive influence, have integrity and be trustworthy.
- ... staff make learning relevant and develop positive relationships with students.
- ... staff are committed to life-long learning.

Schools and Community

- ... schools should be fiscally responsible.
- ... the community will provide resources needed for quality education.
- ... schools and community that have a positive collaborative partnership will lead to successful students.
- ... school will be the center of the community and reflect community values.

The Vision of Marengo CHSD 154 is:

- ... to become a model learning community.
- ... for all taxing bodies will work together to meet the needs of the community.
- ... to be recognized for financial, academic, and extra-curricular excellence.
- ... to be recognized for having outstanding teaching and support staff.
- ... for all students will
 - be able to think critically and solve real-world problems
 - be drug-free and gang-free
 - be technologically literate
 - exhibit strong literacy skills
 - exceed college entrance expectations
 - be confident, motivated and successful
 - have the knowledge and skills to be productive members of the society
 - see relevancy in their learning

The District's Demographics

Marengo Community High School District #154 is a one building high school district with 830 students in grades 9-12. The district is 112 square miles, with 60 certified faculty members, one superintendent, one principal, one assistant principal, one psychologist, three assistant administrators, three counselors, one social worker, and 40 educational support personnel.

The high school is fully accredited by the State of Illinois and the North Central Association (NCA). MCHS received its first accreditation in 1902. The school has a strong comprehensive high school curriculum with courses available from College Prep to Vocational/Tech Prep programs.

The school district encompasses the City of Marengo and the Village of Union, plus the surrounding rural areas. The District boundary contains over one hundred and twelve square miles of land. The population of the school district, based on the 2000 census is nearly 14,000. The district is predominantly agricultural, with growing industrial/commercial companies within the Marengo and Union area.

The District currently employs 106 people.

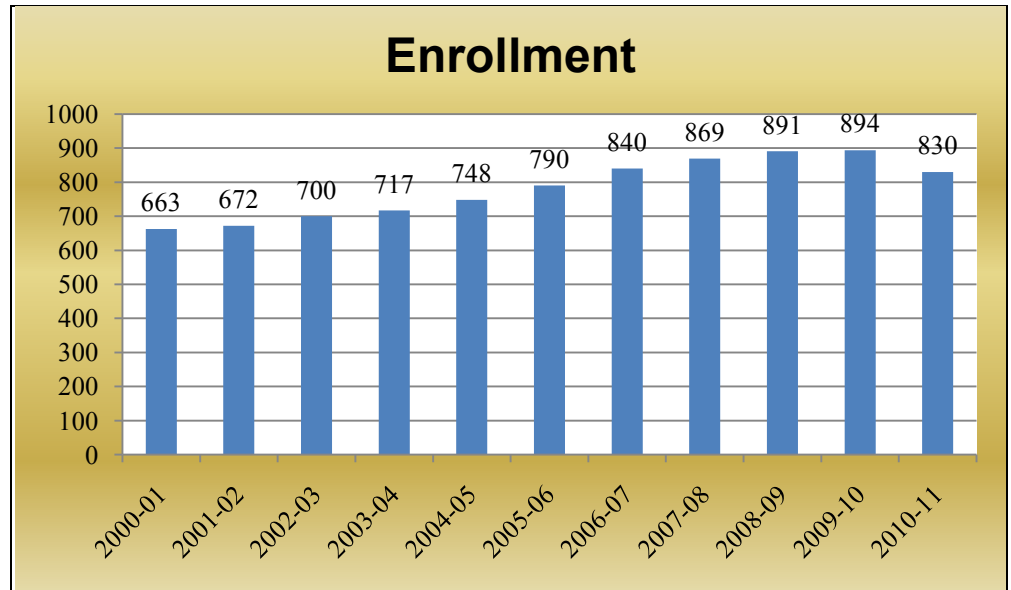
Certified Staff: 60

Support Staff: 40

Administration: 6

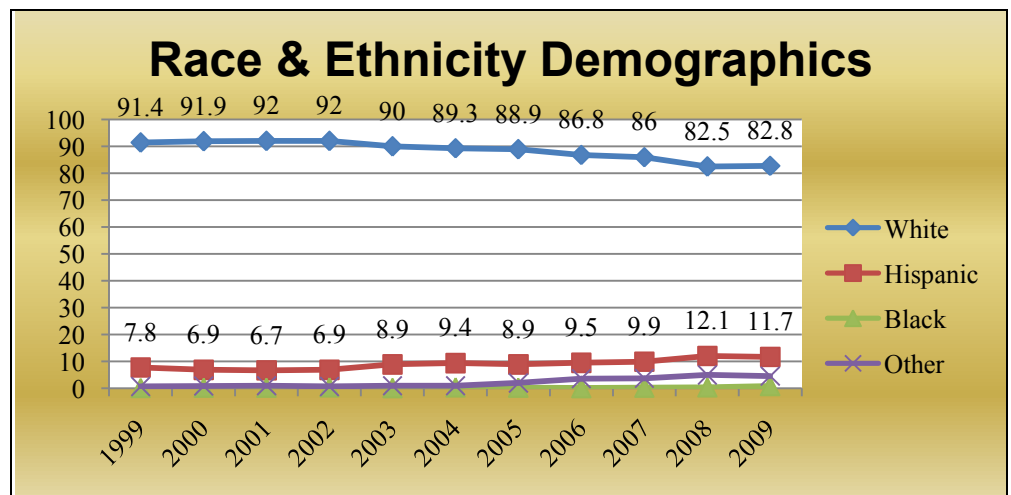
Enrollment Projections

In the school year 2010-2011 the total enrollment for all grades was 830. Enrollment is expected to drop approximately 25 students per year for each of the next four years. One major revenue source that uses enrollment assumptions as a financial projection is General State Aid.



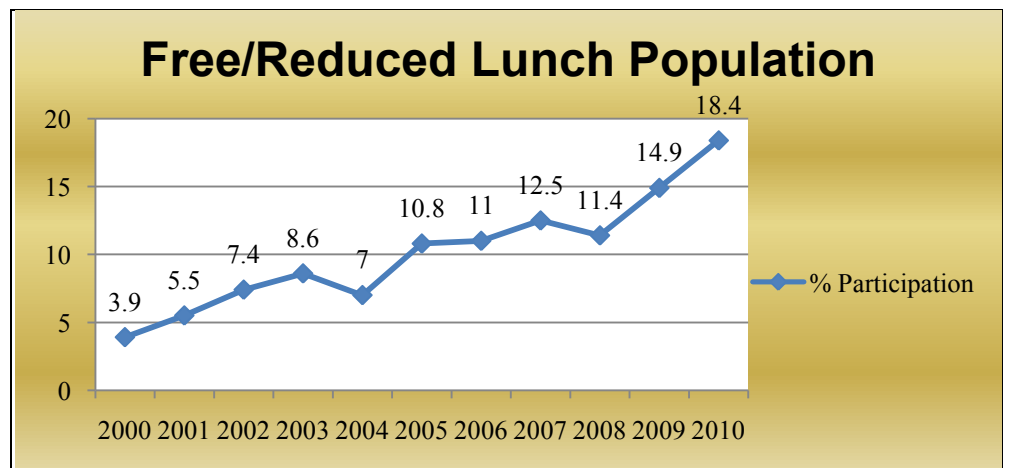
Race and Ethnicity Demographics

Marengo CHS District #154 has a predominately white student population with a growing Hispanic population of 11.7%, which has increased by 50% over the past eight years.



Low Income

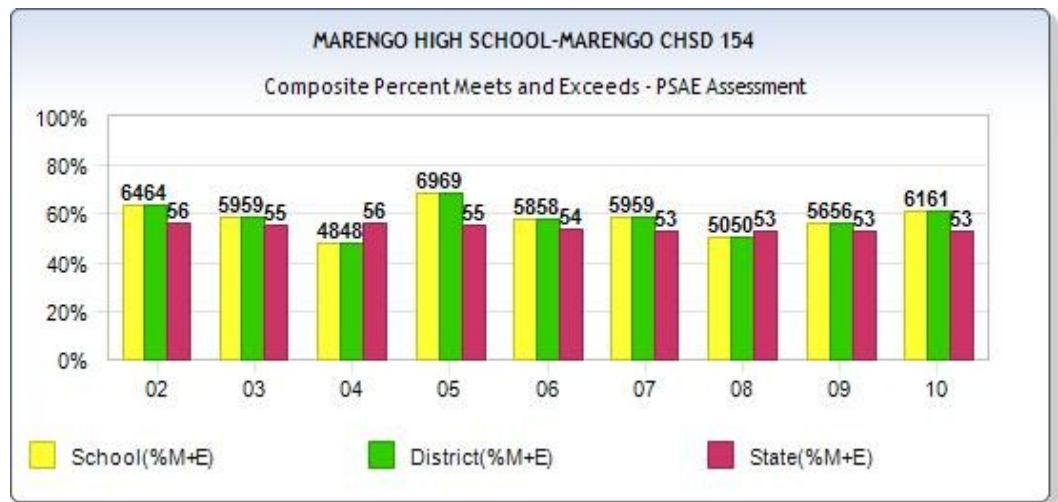
The percentage of low income students has more than doubled over the past six years as evidenced by the participation in our free/reduced lunch program. It has more than quadrupled over the past ten years to 18.4%.



Illinois Prairie State Achievement Exam (PSAE) Results for Grade 11 2002-2010

Prairie State Achievement Exam (PSAE)

Marengo Community High School District #154 provides a quality education that is delivered by highly-qualified teachers. Over the past nine years (2002-2010), the performance of MCHS students has consistently exceeded state averages, as illustrated on the chart (right).



ACT Scores

All juniors take the ACT test each spring as part of the PSAE test which is the high school assessment for determining if a school makes AYP. For the past three years the high school has not had enough students meet or exceed on the PSAE to make AYP.

| | English | Math | Reading | Science | Composite |
|------------------|---------|------|---------|---------|-----------|
| 2003-2004 | 19.7 | 20.5 | 20.8 | 20 | 20.4 |
| 2004-2005 | 18.9 | 19.6 | 19.3 | 19.8 | 19.5 |
| 2006-2007 | 19.5 | 20.1 | 20.4 | 20.1 | 20.2 |
| 2007-2008 | 20.2 | 21.1 | 21.6 | 21 | 21.2 |
| 2008-2009 | 20 | 20 | 21 | 20 | 20.1 |
| 2009-2010 | 20.1 | 20 | 20.6 | 20 | 20.3 |

2010-2011 Budget Highlights

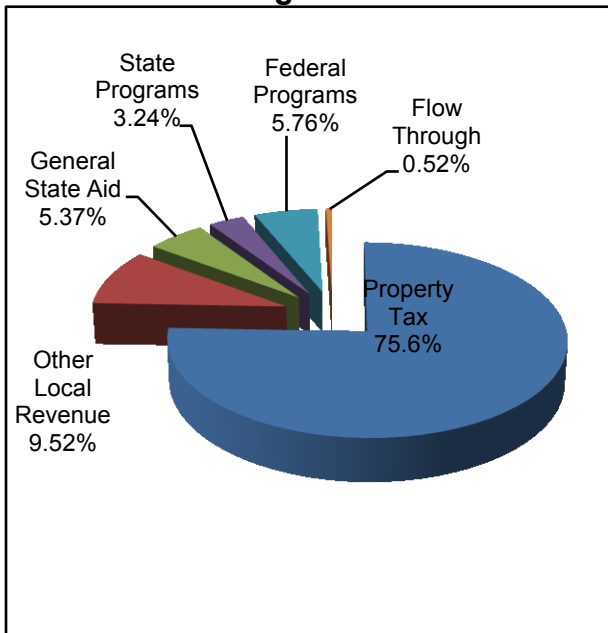
- The FY2009 budget ended in a \$53,133 deficit in its operating funds. In September 2010, the Board of Education adopted an \$11,903,742 budget for Marengo Community High School District 154 for the 2010-2011 fiscal year. This budget is expected to yield a deficit of \$366,432 in its operating funds.
- The District receives approximately 14.4% of its revenues from state and federal appropriated programs.
- The operating expense per pupil for FY 2010 was \$12,145.18 per year. The District continues to deliver all of the highest educational services, and is still able to contain its operating costs.
- The District insurance plan is partially self-funded. The budget includes a 23.97% increase in the PPO health insurance plan.
- Moody's Investment Service upgraded the District's bond rating from A1 to A2. The rating is a reflection of the district's sound financial operations. The positive rating assists the District in securing low interest rates on debt instruments.
- The District is expected to experience a significant decrease in interest income. This is a result of a significant drop in interest rates over the past two years. Interest income has been budgeted at \$182,140 for the Operating Funds.
- The Illinois State Board of Education system for assessing a school district's financial health is called the Financial Profile. For the fiscal year 2009-2010, the district received an overall financial score of 3.90 out of 4.00. This score places the District in the highest category for financial strength, labeled "Financial Recognition." It is expected that for fiscal year 2010-2011, the District will achieve the same recognition.
 - ▶ The Financial Profile illustrates the strength of the District's financial statements as represented on the projected balance sheet. The sum of all projected fund balances in the operating funds is expected to be 157% of the sum of the 2009-2010 budget in these same funds.
 - ▶ The 2009-10 Financial Profile also illustrates the strength of the District's projected income statement. The sum of all the expenditures in the operating funds was 85% of the corresponding revenues.

Revenues

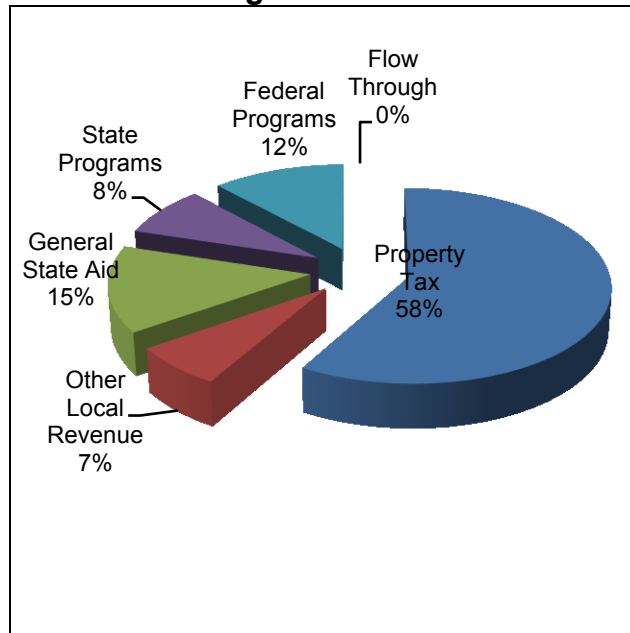
Revenue by Source

| Revenue Source | Budget 2010-11 | 2010-11 District % | 2008-09 State % |
|---------------------|-------------------|-----------------------|--------------------|
| Property Tax | 8,660,893 | 75.6% | 58.4% |
| Other Local Revenue | 1,090,690 | 9.5% | 6.9% |
| General State Aid | 615,830 | 5.4% | 14.5% |
| State Programs | 371,113 | 3.2% | 8.3% |
| Federal Programs | 659,478 | 5.8% | 11.9% |
| Flow Through | 59,810 | 0.5% | 0.0% |
| Total | 11,457,814 | 100% | 100% |

District Percentages



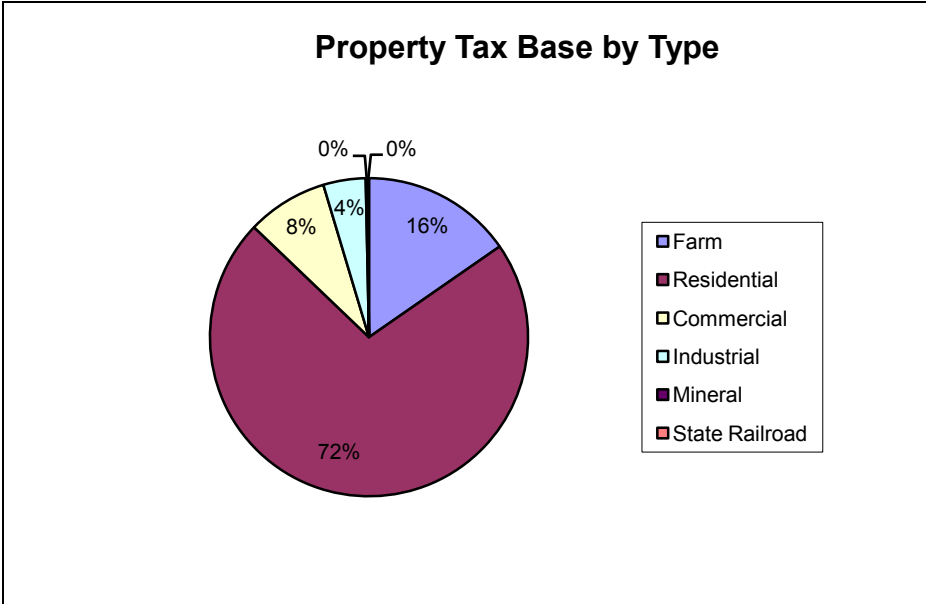
State Percentages



As the charts above illustrate, the primary source of revenue for Marengo Community High School District #154 is local property tax.

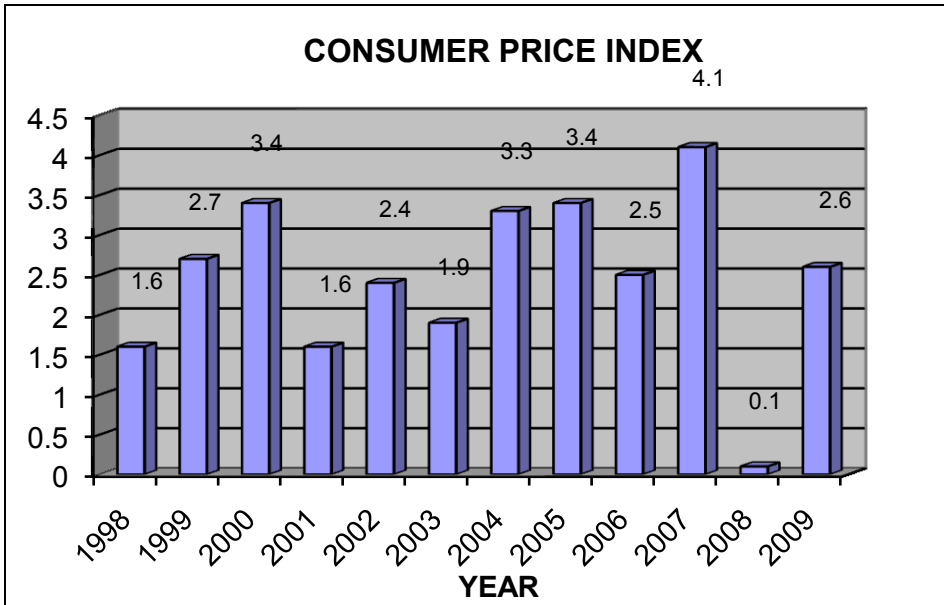
Property Tax

Marengo Community High School District 154 has the good fortune of a strong property tax base. However, the Equalized Assessed Valuation for the District is heavily reliant upon residential property which makes up 71.68% of the tax base. Only 8% is commercial or industrial and 15% farm land (*right*).



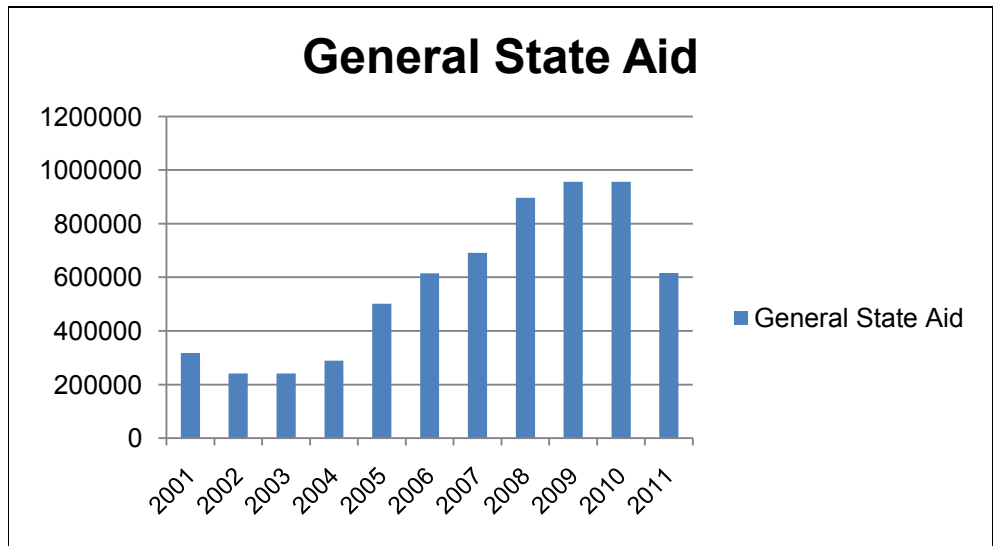
Consumer Price Index

Over 80% of school districts in the State of Illinois are operating at a deficit. One of the biggest factors in that alarming percentage is the property tax cap. The property tax cap significantly limits the property tax extension to the annual change in the Consumer Price Index (CPI). The following is a chart of the CPI for the past twelve years (*right*).



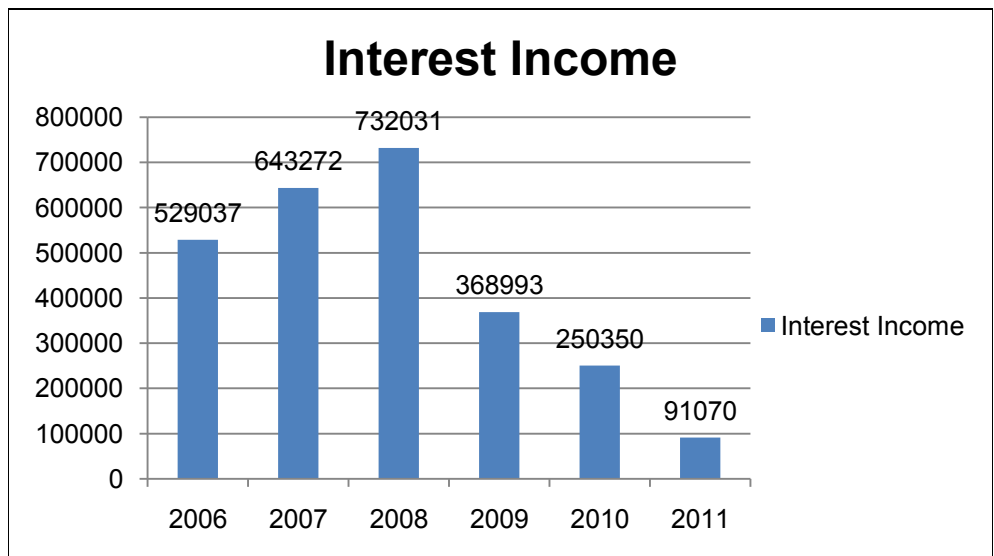
General State Aid

The General State Aid (GSA) Formula works in a way that keeps the funding level for school districts with a strong tax base very flat. The chart (right) illustrates a significant (\$300,000) drop in GSA.



Interest Income

The chart (right) illustrates a significant decrease in interest income over the past three years. This is a result of lower interest rates which have declined from 5.3% to 0.5%. Interest income has been budgeted at 0.5%. The district continues to maintain an investment strategy, which makes for a secure and strong investment portfolio.



State and Federal Revenues

State Funding

- Illinois is falling behind the nation, ranking 47th among the 50 states in the amount of funding the state provides for education.
- The General State Aid Formula is basically a foundation approach with three separate calculations, depending on the amount of property wealth of the local school district. Last year, the foundation level was set at \$6,119 per pupil. Marengo Community High School District 154 received \$615,830 from general state aid, with an average daily attendance of 847 students. Because of the District's strong property tax base, it only received approximately \$727 per student from this revenue source.
- The state and federal governments mandate nearly all of the special education programs offered by the district. However, both the federal and state legislatures fail to fully fund these programs as originally promised. In fact, some mandates are totally unfunded by grants. Others are funded at a small percentage of the true cost. The state uses a term called "100% funding of mandated categorical grants" to describe the prescribed allotment, which means that a very small fraction of the cost of the special education program will be reimbursed.
- An excellent example of the unfunded mandate is with the Special Education Personnel Grant. This grant reimburses the District \$9,000 for each special education teacher and \$3,500 for each special education program assistant.

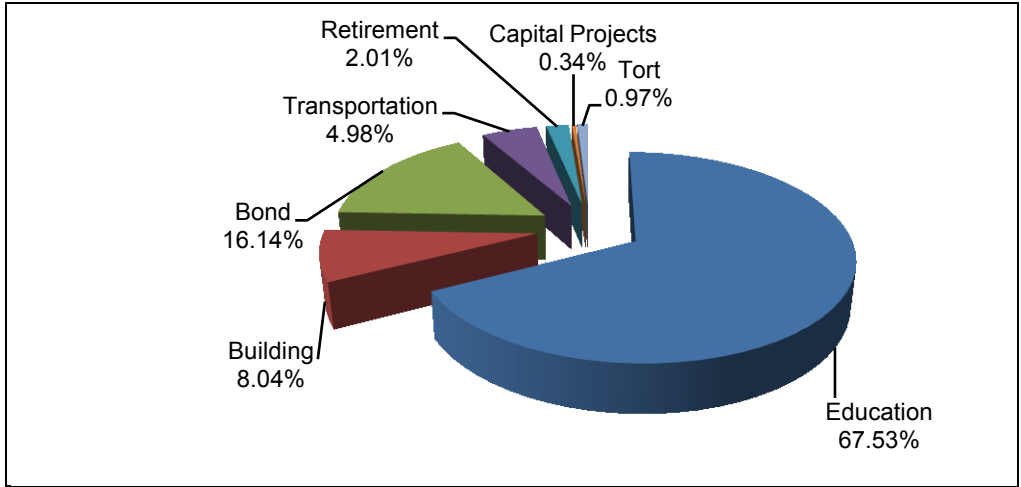


Expenditures

Expenditures by Fund

Expenditures by Fund

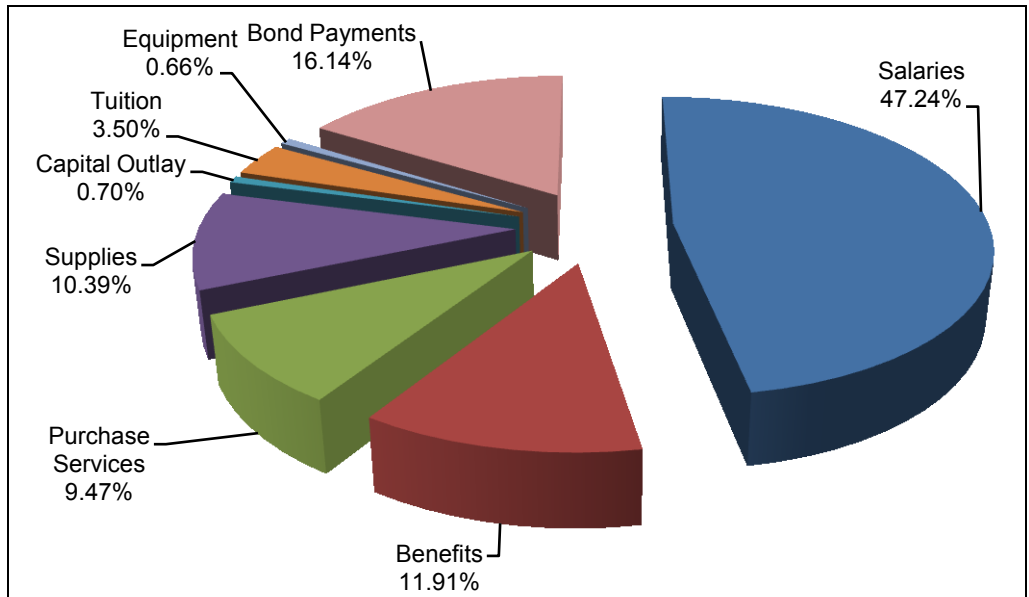
The Education Fund is the District's largest fund. It contains 67.5% of all expenditures, which equates to approximately \$8,039,181. The next largest fund is the Bond & Interest Fund, followed by the Operation & Maintenance Fund and Transportation Fund.



Expenditures by Object

Expenditures by Object

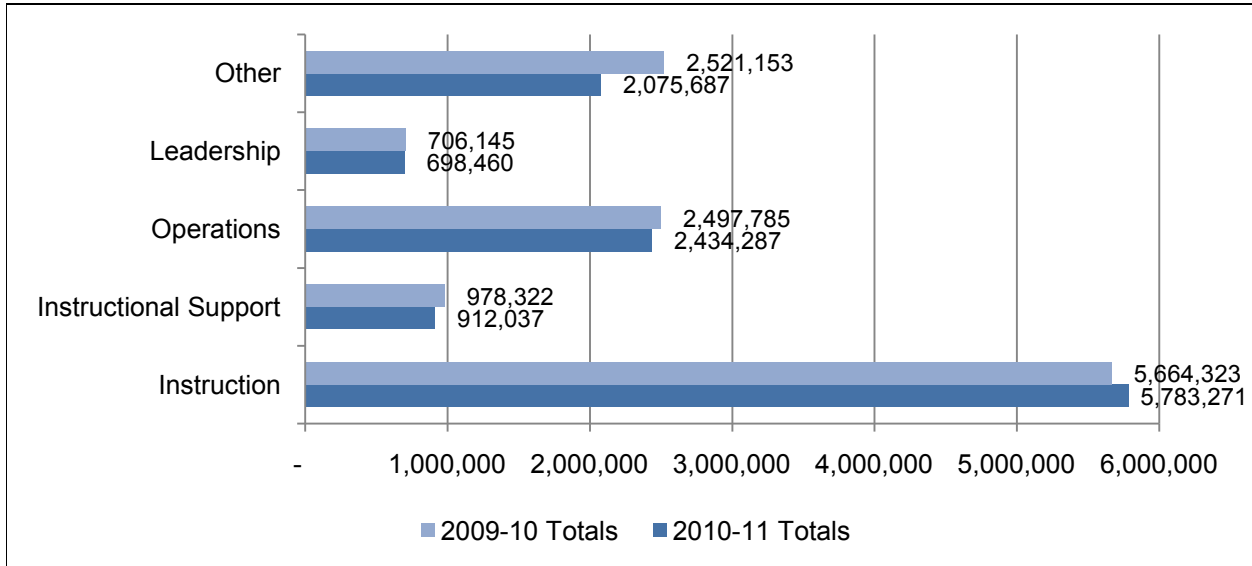
The largest object expenditure is salaries, which consists of 47.24% of all expenditures and is approximately \$5,623,109. The second largest object is benefits, which consists of 11.91% of \$11,903,742 of the District's entire budgeted expenditures.



Instruction Takes Top Priority

| | 2010-11 Budgeted | 2009-10 Actual | |
|------------------------------|------------------------------------------|-------------------|-----------|
| Instruction | Regular Programs | 2,987,565 | 2,836,757 |
| | Special Education Programs | 830,025 | 840,707 |
| | Educationally Deprived/Remedial Programs | 53,066 | 40,965 |
| | Vocational Programs | 715,011 | 707,482 |
| | Interscholastic Programs | 557,539 | 542,629 |
| | Summer School Programs | 22,250 | 19,658 |
| | Driver's Ed | 124,550 | 78,807 |
| | Bilingual Programs | 3,636 | 2,483 |
| | Special Education Programs | 489,629 | 594,835 |
| Instructional Support | Attendance | 39,768 | 70,094 |
| | Guidance Services | 348,025 | 325,560 |
| | Health | 41,867 | 38,247 |
| | Other Support Services (Parking Aid) | 12,150 | 10,781 |
| | Improvement of Instructional Services | 116,122 | 103,187 |
| | Educational Media Services | 332,105 | 398,831 |
| | Assessment & Testing | 22,000 | 31,622 |
| Operations | Business Services | 91,408 | 87,055 |
| | Central Support | 112,232 | 106,397 |
| | Resource Officer | 17,000 | 17,000 |
| | Food Services | 390,358 | 375,377 |
| | Copy Service | 23,000 | 22,574 |
| | Operation & maintenance | 956,695 | 969,808 |
| | Transportation | 593,247 | 718,190 |
| IMRF/FICA | 238,932 | 218,384 | |
| Leadership | Board of Ed Services | 187,611 | 230,611 |
| | Executive Administration Services | 115,109 | 109,630 |
| | Special Area Administration Services | 100,640 | 95,847 |
| | Office of the Principal Services | 295,100 | 270,057 |
| Other | Debt Service | 1,920,687 | 1,835,686 |
| | Tort | 115,000 | 103,982 |
| | Capital Projects | 40,000 | 581,485 |
| | Transfers | 0 | 0 |
| Total | 11,903,742 | 12,367,728 | |

Instruction Takes Top Priority At District 154



Instruction Takes Top Priority

The District has organized the entire budget into five operational categories that summarize how money is spent. As the chart illustrates, Marengo Community High School District 154 keeps instruction as its top priority, while providing funds necessary to the areas that support instruction.

Over 56.25% of the District's total budget is spent in the classroom on instruction and instructional support. In the operations category there are significant expenditures that directly support classroom instruction such as transportation, food service, and custodial services. The building bond repayment makes up the majority (93%) of the "Other" category.

Education Initiatives

- ✓ The high school curriculum has been expanded to include several Advanced Placement (AP) courses including Statistics, US History, Chemistry, Calculus and English Literature. Macroeconomics AP will be added to the course offerings next year.
- ✓ The high school is a part of the Illinois Virtual High School network, enabling all students to take AP courses or other electives on-line with the district providing financial support for 2/3 of the cost.
- ✓ Teacher collaboration sessions have been added at the department level. These meetings allow teachers to articulate and plan instruction with grade-level colleagues.
- ✓ A summer Fresh Start Academy was offered for the third consecutive summer to incoming eighth graders who were identified as academically at-risk. Students earned a ½ credit in math and English prior to the start of their high school career.
- ✓ The Marengo Acceleration Program (MAP), a credit recovery program, completed its third year in 2009-2010 helping over 70% of the seniors in the program who were at risk of not graduating with their class.
- ✓ A comprehensive testing program was implemented in 2007-2008 requiring all freshmen, sophomores and juniors to take the PLAN or ACT test each fall and spring in preparation for the ACT portion of the PSAT test their junior year.
- ✓ The high school has over 400 computers including three mobile computer labs, automated response systems and SmartBoard technology in all math classes.
- ✓ Each department has completed a two year initiative to develop curriculum maps which are aligned with the state standards.
- ✓ The 2009-2010 school year featured the enhanced usage of HomeLogic, which enabled all students and their parents to access student grades, assignments and records on-line.
- ✓ A state-recognized two year induction and mentoring program ensures that teachers new to the district have the skills necessary to join their more experienced colleagues in designing and delivering instruction to meet the needs of Marengo Community High School District 154.
- ✓ A reading consultant has been contracted to train teachers in department specific reading strategies and interventions across the curriculum.
- ✓ A math consultant has been contracted to train math teachers in strategies and interventions.
- ✓ Thirty-two percent of last year's junior class participated in an ACT prep class offered at MCHS and taught by MCHS teachers.

District Points of Pride

- Seventy-eight percent of Marengo Community High School District 154 teachers have a master's degree or above.
- Last year the MCHS athletic teams had the following individuals advance to the state finals:
 - WRESTLING – Joey Moorehouse (2nd place);
 - GIRLS BASKETBALL – Amanda Hart (3 point shooter);
 - GIRLS TRACK – Shawney Damisch, Morgan Bartlett, Paige Malinowski, and Katie Sprague (8th place in the 4 x 800), Allison Rogutich (6th place in the triple jump), Katie Adams (4th place in the 1600 meter run), Brittany Ackley, Melissa Esunis, Paige Lindsley, and Colleen Ryan (4x400)
 - BOYS TRACK – Joe Janssen (9th place in the 800 meter run)
- Three students advanced to the SkillsUSA State Competition:
 - AUTOMOTIVE REFINISHING – Caleb Nobel (2nd Place), Gabe Herrera (6th Place)
 - CAD COMPETITION – Ryan Spencer
- Jesse Henning was awarded 1st Place in the Intro to Board IDEA State Drafting Competition
- Frank Cusimano was recognized as a commended student in the 2011 National Merit Scholarship Program and as a 2010-2011 National Hispanic Recognition Program (NHRP) Scholar.
- The National Interscholastic Athletic Administrators Association (NIAA) recognized Becky Weinhandl, Athletic Director, as a Certified Athletic Administrator.
- Terie Engelbrecht, Dorrie Nichols and Kirsten Murphy will present at the Raising Student Achievement Conference in St. Charles, Illinois in December.
- Sarah Shanks and Susan Steffan will present at the Careers Conference in Madison, Wisconsin in February.
- Erik Czerwin and Dave McCafferty will present at the Illinois Reading Conference in Springfield, Illinois in March.
- MCHS implemented a Career and Transition Program for students with disabilities, which emphasizes academics through functional daily living skills. The program also gives students the opportunity to develop on-the-job skill training through vocational tasks as well as participation in activities in the surrounding communities.
- The Basic Nurse Assistant Training Program (BNATP) has recently collaborated with McHenry County College to offer the program as dual credit.
- CTE teachers have begun the DACUM (Develop A CurriculUM) curriculum review process utilizing the input of area employers to identify the content and skills we should be including in our curriculum.
- Marengo Community High School continues to recruit highly skilled staff.
- The Illinois State Board of Education's School District Financial Profiling system placed Marengo Community High School District 154 within the Financial Recognition range, based upon the 2008 school year financial data. This is the highest category obtainable for the School District Financial Profile.



Contact Information

This booklet was prepared by the Marengo Community High School District 154 Business Services Department for the benefit of our community. It presents an overview of the budget for the 2010-11 school year with various analysis and comparisons. If you have any questions, please contact the Business Manager, Bev Baser, baserb@mchs154.org or Superintendent Dr. Dan Bertrand, bertrandd@mchs154.org at the District Office at 815-568-6511, x1501.