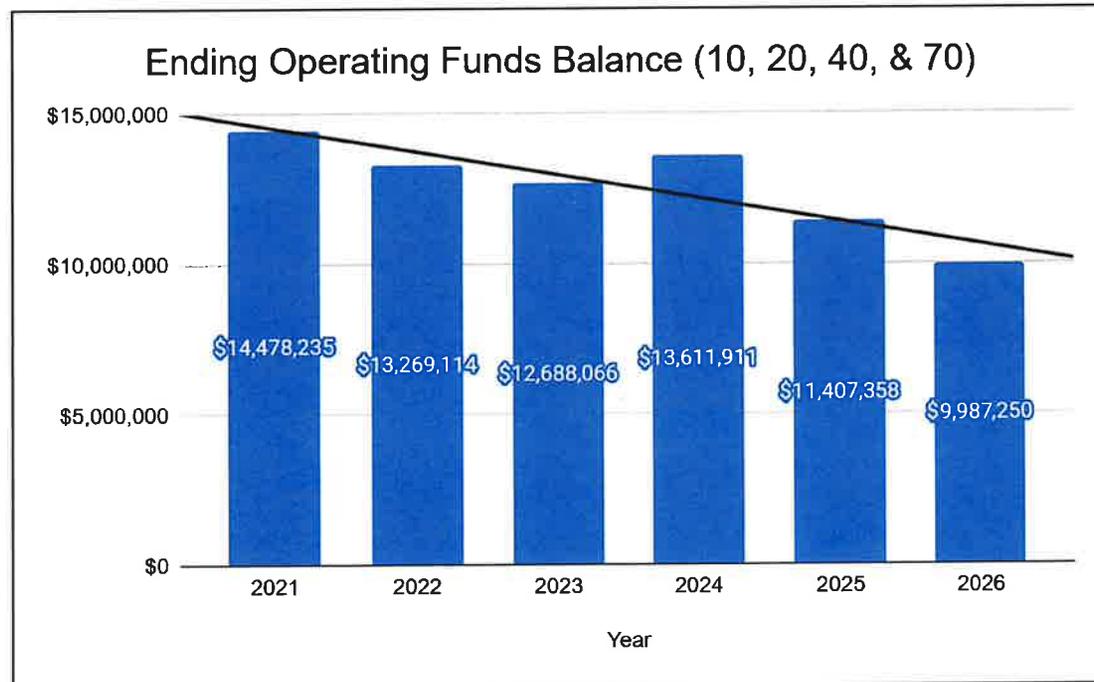


## Net Surplus (Deficit)

Year	(10) Education	(20) O & M	(40) Transportation	Total Operating Funds (10, 20, 40, and 70)*
2021	2,491,852	388,882	384,056	3,316,440
2022	(938,009)	(1,075)	(384,100)	(1,263,159)
2023	(511,791)	14,786	(186,686)	(581,068)
2024	980,083	(318,396)	(140,961)	641,943
2025	(1,606,978)	(249,447)	(482,833)	(2,204,553)
2026**	(1,595,666)	545,215	(501,474)	(1,420,108)

\*Meridian CUSD 223 received \$2,749,564 in ESSER Funds in FY21-FY24.

\*\*Estimated



	Audited Beginning	FY26 BUDGET SUMMARY (Estimated)			Estimated Ending
	July 1, 2025	Revenue	Expenditures	Difference	June 30, 2026
(10) Education	9,586,437	17,240,252	18,835,918	-1,595,666	7,990,771
(20) Operations & Maintenance	15,471	2,919,806	2,374,591	545,215	560,686
(30) Debt Service	999,052	1,648,675	1,649,118	-443	998,609
(40) Transportation	678,995	1,235,296	1,736,770	-501,474	177,521
(50) IMRF/Social Security	562,256	805,014	859,207	-54,193	508,063
(60) Capital Projects	7,390	1,000	0	1,000	8,390
(70) Working Cash	1,126,455	131,817	0	131,817	1,258,272
(80) Tort	649,067	1,206,467	1,220,350	-13,883	635,184
(90) Fire Prevention & Safety	224,279	133,290	75,000	58,290	282,569
<b>TOTAL</b>	<b>\$13,849,402</b>	<b>\$25,321,617</b>	<b>\$26,750,954</b>	<b>-\$1,429,337</b>	<b>\$12,420,065</b>

The following are cost savings measures that have been implemented in the last year and a half.

1. Did not fill 4 vacated paraprofessional positions at Highland Elementary - \$129,597
2. Switched to index pricing for utilities through January - \$3912.25 so far since July 1st
3. Non-renewed unused software at HES- approx. \$8,000
4. Transportation has cut 3 routes over the last year and a half - \$36,750
5. Health Services discontinued the "Food for Friends" elementary snack program
6. Fitness Junction memberships/classes reduced
7. Technology canceled all Verizon hotspots and switched to T-Mobile.
8. B&G had a decent budget surplus (approx \$100K) from Heather actively seeking and receiving grant funds and we made many short term repairs opposed to expensive upgrades and replacements on HVAC equipment.
  - 1: Grant funds replaced 1 vestibule, 4 outside doors and west entrance MJHS
  - 2: Current grant will be providing money towards SVHS main entrance and exterior door at MJHS.
  - 3: New bed for dump truck paused indefinitely
  - 4: Using substitutes in place of Part time or Full time employees.
9. Food Service did not fill 1 position at the Jr.High kitchen - \$13,542
10. MJHS Science Curriculum OpenSciEd - standard aligned free curriculum (few thousand annually)
11. ELA curriculum - still working on it but likely similar to science above. MJHS
12. Using PTO funds, not school funds, to bring in motivational speaker - \$2000
13. SVHS replaced a full-time science position with a part-time position (one period) - Approx \$55,000

	<b>STUDENT ENROLLMENT</b>	<b>STAFF MEMBERS</b>	<b>AIDES (Included in Staff Members Totals)</b>
<b>2018</b>	<b>1,664</b>	<b>239</b>	<b>42</b>
<b>2019</b>	<b>1,642</b>	<b>240</b>	<b>38</b>
<b>2020</b>	<b>1,584</b>	<b>245</b>	<b>50</b>
<b>2021</b>	<b>1,476</b>	<b>245</b>	<b>44</b>
<b>2022</b>	<b>1,418</b>	<b>237</b>	<b>44</b>
<b>2023</b>	<b>1,462</b>	<b>255</b>	<b>48</b>
<b>2024</b>	<b>1,466</b>	<b>249</b>	<b>52</b>
<b>2025</b>	<b>1,441</b>	<b>265</b>	<b>61</b>
<b>2026</b>	<b>1,463</b>	<b>266</b>	<b>60</b>
<b>Change Over Time</b>	<b>-201</b>	<b>+27</b>	<b>+18</b>

This is the average spending per student for FY 25 for neighboring elementary schools in Byron, Oregon, Rochelle, Winnebago, Forrestville Valley, Rockton, Kinnikinnick (Roscoe), Prairie Hill (westside of South Beloit/north side of Roscoe), Dixon, and Polo school districts.

These totals are the actual dollars spent, including site-level costs (like school staff) and district-wide centralized costs allocated to each individual school (like transportation and central office staff), divided by the school's enrollment. Only certain expenditures like capital outlay (facilities, property, and major equipment purchases) and debt service (such as payments on bonds/longer-term debt) are excluded from the spending reported.

Every community is very different, so it's not wholly appropriate to compare districts by this measure, but you can see our two schools are funded at a higher level than most of the local comparables. This information was taken directly from [illinoisreportcard.com](http://illinoisreportcard.com).

School	District	FY 25 Spending per Student
Jean McNair Elem	Winnebago	\$17,630
Oregon Elem	Oregon	\$17,553
Highland Elem	Meridian	\$17,396
Jefferson Elem	Dixon	\$17,027
Monroe Center Grade	Meridian	\$16,949
Washington Elem	Dixon	\$16,401
Madison School	Dixon	\$16,351
Mary Morgan Elem	Byron	\$16,312
Dorothy Simon Elem	Winnebago	\$16,278
Ledgewood School	Kinnikinnick	\$14,584
German Valley Grade	Forrestville Valley	\$14,557
Rockton Elem	Rockton	\$14,121
Tilton Elem	Rochelle	\$14,043
Forreston Grade	Forrestville Valley	\$13,989
Kinnikinnick School	Kinnikinnick	\$13,424

<b>Prairie Hill Elem</b>	<b>Prairie Hill</b>	<b>\$13,374</b>
<b>Stone Creek Elem</b>	<b>Kinnikinnick</b>	<b>\$13,155</b>
<b>Central Elem</b>	<b>Rochelle</b>	<b>\$13,117</b>
<b>Centennial Elem</b>	<b>Polo</b>	<b>\$12,613</b>
<b>Whitman Post Elem</b>	<b>Rockton</b>	<b>\$12,602</b>
<b>Lincoln Elem</b>	<b>Rochelle</b>	<b>\$12,452</b>

Position	# of Reductions	# of New Positions
Kindergarten*	2	
3rd Grade	1	
Instructional Coach	3	
ToSA - AI Specialist		1

\*Will be re-evaluated after registration

Total Change: -5.0 FTE

## Kindergarten

Year	Student Count	Staffing	Avg Class Size
2017-2018	99	5	19.8
2018-2019	89	5	17.8
2019-2020	112	6	18.6
2020-2021	98	6	16.3
2021-2022	97	5	19.4
2022-2023	95	6	15.8
2023-2024	99	5	19.8
2024-2025	107	6	17.8
2025-2026	101	6	16.8

## 3rd Grade

Year	Student Count	Staffing	Avg Class Size
2017-2018	94(95)	4	23.5
2018-2019	112	5	22.4
2019-2020	107	5	21.4
2020-2021	106	6	17.6
2021-2022	95	5	19
2022-2023	110	6	18.3
2023-2024	102	5	20.4
2024-2025	112	5	22.4
2025-2026	110	6	18.3

## Proposed Elementary Class Sizes for 2026-2027

Grade Level	Student Count	FY26 Staffing	FY27 Staffing	Difference	Avg Class Size
K	TBD	6	4	-2	TBD
1st	100	5	5	0	20
2nd	101	5	5	0	20.2
3rd	98	6	5	-1	19.6
4th	110	5	5	0	22
5th	111	5	5	0	22.2

### Illinois District Class Size Guidelines

#### Barrington 220 Class Size Guidelines

K-2nd: 21-23

3rd: 23-25

4th-5th: 25-27

#### Harlem 122 Class Size Guidelines

K-3: 25

4th-5th: 26

### Prairie Hill 144 Class Size Guidelines

K-4: 25

5th: 30 (middle school)

### Rockton 140 Class Size Guidelines

K-2: 22

3rd: 24

4th-5th: 26

### **Illinois District Actual Class Sizes**

#### Dixon 170 Class Sizes

K-2: 20.4-20.5

3rd-5th: 22.6-26.3

#### Harlem 122 Class Sizes

K-2: 22.2-24.1

3rd-5th: 23.8-22.9

#### Kinnikinnick 131 Class Sizes

K-2: 16.4-24  
3rd-5th: 22.4-24.6

**Oregon 220 Class Sizes**

K-2: 20.5-20.6  
3rd-5th: 23.8-23.9

**Prairie Hill 144 Class Sizes**

K-2: 17.7-19.3  
3rd-5th: 23.3-27

**Rochelle 231 Class Sizes**

K-2: 22.3-24.5  
3rd-5th: 21.2-24.9

**Rockton 140 Class Sizes**

K-2: 21.7-21.8  
3rd-5th: 21.9-24.9





	<b>Meridian</b>	<b>36.9</b>	<b>40.4</b>	<b>34.5</b>	<b>35.5</b>	<b>56.4</b>	<b>60.2</b>	
<b>OVERALL</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	Oregon	25.4	22.1	35	45.7	55.8	66.4	5th in 2025, 5th over last five years
	Byron	63.9	51.1	43.5	52.7	59.4	76.6	
	Forrestville V	48.1	43.7	44.8	42.1	49.4	64.8	
	Rochelle	31	18.9	17.7	22	25.7	41.5	
	Polo	48.1	44.8	47.4	38.1	53.4	60.5	
	<b>Meridian</b>	<b>38.3</b>	<b>35.6</b>	<b>35</b>	<b>34.8</b>	<b>40.4</b>	<b>59.6</b>	

\*Cut scores were lowered in 2025

<b>MATH DATA</b>								
<b>3rd Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025**</b>	
	Oregon	57.3	56	66	61.3	66.3	66.7	5th in 2025, 4th over last five years
	Byron	82.7	67.2	74.2	57.5	55.0	87.6	
	Forrestville V	26.8	42.5	37.5	44.6	44.9	72.5	
	Rochelle	32.7	17.3	11.7	10.2	10.3	30.7	
	Polo	68.5	37	62	55.2	77.2	82.9	
	<b>Meridian</b>	<b>41.4</b>	<b>40.4</b>	<b>51.1</b>	<b>42.3</b>	<b>40.2</b>	<b>51.8</b>	
<b>4th Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	Oregon	32	13.2	33	48.8	47.5	69.1	3rd in 2025, 3rd over last five years
	Byron	64.2	40.4	50	42.6	40.0	57.3	

	Forrestville V	30.4	8.6	22.2	17.6	39.1	58.7	
	Rochelle	28.5	11.3	12.7	8.5	8.8	20.1	
	Polo	39.4	21.2	45.5	31.3	44.5	63.2	
	<b>Meridian</b>	<b>23.4</b>	<b>24.5</b>	<b>40.8</b>	<b>35.9</b>	<b>23.3</b>	<b>59.4</b>	
<b>5th Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	5th in 2025, 5th over last five years
	Oregon	30.4	11.9	12.8	19.3	38.2	38.8	
	Byron	69.4	51.6	49.3	49.6	45.7	67.6	
	Forrestville V	33.4	14.5	21.1	31.4	29.4	67.4	
	Rochelle	23.1	14.1	13.4	15.5	9.7	18.8	
	Polo	30.2	30	33.4	37.5	42.3	65.7	
	<b>Meridian</b>	<b>23.2</b>	<b>15.9</b>	<b>12.3</b>	<b>22.4</b>	<b>19.0</b>	<b>28.0</b>	
<b>6th Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	3rd in 2025, 4th over last five years
	Oregon	19	13	9.9	18	18.1	35.1	
	Byron	54.3	37.4	27.2	29.2	31.0	45.3	
	Forrestville V	32.9	29.3	22.8	29.3	41.5	49.0	
	Rochelle	19	6.4	6.7	12.9	13.4	16.7	
	Polo	29.8	16.1	34.3	10.5	18.5	22.7	
	<b>Meridian</b>	<b>23.9</b>	<b>16.7</b>	<b>15.3</b>	<b>15.1</b>	<b>28.4</b>	<b>36.4</b>	
<b>7th Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	3rd in 2025, 5th over last five years
	Oregon	22.3	22.6	22.4	30.6	25.8	31.8	
	Byron	44.7	43	43	26.2	40.6	49.6	

	Forrestville V	38.8	33.9	37.7	31.7	38.1	52.9	
	Rochelle	28	21.1	20.2	16.1	25.3	31.9	
	Polo	21.2	38.5	16.7	31	26.3	28.6	
	<b>Meridian</b>	<b>29.9</b>	<b>27.5</b>	<b>25.5</b>	<b>18.1</b>	<b>19.0</b>	<b>43.1</b>	
<b>8th Grade</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	Oregon	21.4	9.8	14.6	21.4	31.7	26.3	2nd in 2025, 2nd over last five years
	Byron	45.9	33.9	32.7	17.9	21.7	42.7	
	Forrestville V	49	26	34.5	31	12.5	33.3	
	Rochelle	26.6	10.5	5	11.6	10.8	18.2	
	Polo	16.3	25	35.5	5.6	15.0	18.9	
	<b>Meridian</b>	<b>29.2</b>	<b>26.9</b>	<b>23.5</b>	<b>22.2</b>	<b>31.7</b>	<b>37.6</b>	
<b>Overall</b>	<b>District</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	Oregon	29.7	19.7	25.6	33.5	37.9	45.4	5th in 2025, 5th in last five years
	Byron	60.1	47.3	45.7	36.6	38.6	57.8	
	Forrestville V	35.6	25	29.4	30.8	33.5	54.9	
	Rochelle	26.4	13.2	11.9	12.4	12.9	23.1	
	Polo	32.3	28.3	37	28.3	37.5	44.7	
	<b>Meridian</b>	<b>28.7</b>	<b>25.4</b>	<b>27.4</b>	<b>26</b>	<b>27</b>	<b>43</b>	

\*\*Cut scores were lowered in 2025

**Facilitated common resource use** across grade levels in special education classroom ensuring students with additional needs experience coherent, rigorous, and inclusive learning across grade levels.

**Bridges Intervention and Bridges Core** with a more focused understanding of learning targets within the grade level standards.

**Amplify CKLA** - Better understanding of Amplify CKLA Instructional Shifts, Aligned CKLA components to IEP goals and objectives, Began designing Specially Designed Instruction within CKLA

**Next Steps:** Identifying assessment data and IEP progress monitoring, building a collaborative implementation system with regular education teachers, Creating deliverables

**Instructional ELA** - Collaborating with resource teacher and paraprofessionals in using Amplify Skills and Knowledge resources for students with additional needs. Progress monitoring and assessing using earlier grade level standards in a progression towards grade level standards.

**Support creating IEP goals and objectives** using grade level standards and learning targets with the assistance of AI

**Daily Support** with data, behavior, instruction of students with additional needs and implementation of Cardinal Coding with the SAT team members.

**Weekly Data Chats with Teachers Leaders**

**Providing Professional Development** - Implementation of Multiple Programs - LETRS Cohort 2024-2026 - 5 teachers; LETRS Cohort 2026-2027 - 5 Teachers; Bridges - Assessments - Teachers, Routines - Teachers and Paras; RAP, PLL, Equipped for Reading Success, Multisyllable Routine, Spellography

<b>Action</b>	<b>Estimated Savings/Cost</b>
4 retirements, 1 honorable dismissal, elimination of instructional coach consultant, elimination of 3 x 10 extra day stipends (instructional coaches), and two transfers into vacated positions (one results in savings and one results in increased cost)	~\$608,000
Replacement of reading specialist position at MC	~\$80,000
Addition of ToSA - AI Specialist position (approved in Feb)	~\$65,000
<b>TOTAL NET SAVINGS</b>	<b>~\$463,000</b>

## Tentative Honorable Dismissal Timeline

This document outlines the tentative timeline for the FY26 honorable dismissal (RIF) process. Note, most of these dates are flexible as we have accelerated the timeline to accommodate affected employees who may be re-entering the job market.

### Pre-Board Action Phase

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- **January 16, 2026: Bargaining Demand Deadline (Completed - 1/15)**
  - The deadline for the union to demand bargaining regarding RIF plans.
- **January 23, 2026: Distribute Internal Seniority List (Completed)**
- **February 1, 2026: Official Seniority List Publication (Completed/Dec BOE Mtg.)**
  - The formal deadline for publishing the Seniority List per the Collective Bargaining Agreement (CBA).
- **February 15, 2026: Target Date to Complete All Teacher Evaluations (Completed)**
- **February 17, 2026: Confirmation Letters Sent (Completed)**
  - Approximate date to send letters to teachers confirming their evaluation ratings, qualifications, seniority, and grouping.
- **February 24, 2026: Teacher Objection & Confirmation Deadline (Completed)**
  - The final day for teachers to submit objections to the Seniority List.
  - Target date for teachers to confirm their individual ratings and qualifications.
- **February 25, 2026: Sequence of Honorable Dismissal (SOHD) List Distribution (Completed)**
  - Recommended internal deadline to distribute the SOHD list, occurring one week before the Board meeting.

### Board Action & Post-Notification Phase

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- **March 4, 2026: Board Action on RIF Resolutions**
  - The target date for the Board to officially act on the Reduction in Force (RIF) resolutions.
- **April 3, 2026: Proposed Deadline for Voluntary Transfer Requests**
  - Extension of 30 days per the proposed MOU
- **April 15, 2026: Official RIF Notice Deadline**
  - The firm deadline for teacher-licensed staff to receive their formal RIF notices.

## Fall 2025 Instructional Coaching Survey Results

<b>Grade Level Band</b>	<b>Total Responses (N)</b>	<b>0-5 Years</b>	<b>6-15 Years</b>	<b>16+ Years</b>
<b>PreK-2</b>	21	28.6%	42.9%	28.6%
<b>3-5</b>	28	14.3%	42.9%	42.9%
<b>6-12</b>	5	0.0%	60.0%	40.0%
<b>Overall Survey</b>	54	18.5%	44.4%	37.0%

### Trends by Grade Level Band and Years of Experience

The survey data shows a clear difference in the perceived value and engagement with the coaching program across grade bands and experience levels. The overall value of coaching is rated on a 1-5 scale, with 5 being the most valuable.

### By Grade Level Band

<b>Grade Band</b>	<b>Coaching Cycle Participation (Yes/Total)</b>	<b>Avg. Overall Value (Q10)</b>	<b>Avg. Overall Impact (Q12)</b>

<b>PreK-2</b>	66.7%	<b>4.44</b>	<b>4.56</b>
<b>6-12</b>	60.0%	<b>4.0</b>	<b>4.6</b>
<b>3-5</b>	22.7%	<b>2.77</b>	<b>3.73</b>

**PreK-2 and 6-12** teachers show significantly higher participation in coaching cycles and report a much higher overall value and impact of the program.

The **3-5 band** reports the lowest coaching cycle participation (22.7%) and the lowest average scores for both overall value and impact.

#### **By Years of Teaching Experience**

<b>Experience Band</b>	<b>Coaching Cycle Participation (Yes/Total)</b>	<b>Avg. Overall Value (Q10)</b>	<b>Avg. Overall Impact (Q12)</b>
<b>0-5 years</b>	62.5%	<b>4.63</b>	<b>4.88</b>
<b>16+ years</b>	38.5%	<b>3.0</b>	<b>4.15</b>
<b>6-15 years</b>	21.1%	<b>3.05</b>	<b>4.0</b>

**Newer Teachers (0-5 years)** report the highest average overall value and impact scores, as well as the highest coaching cycle participation rate.

**Mid-Career Teachers (6-15 years)** have the lowest coaching cycle participation and report the lowest overall value and impact scores among the three groups.

**Veteran Teachers (16+ years)** have a moderate participation rate and score the value lower than newer teachers, though they still report a positive overall impact on teaching and learning (4.15).

## Thematic Analysis of Feedback

### Themes of Appreciation (What teachers find most helpful)

1. **Data Analysis and Targeted Instruction:** Teachers highly value the coaches' ability to "take a deep dive into the data," help analyze student work and performance data, and plan targeted instruction.
2. **Collaboration, Support, and Expertise:** The collaborative planning opportunities, the coaches' expertise, and their ability to provide support and practical strategies without judgment are frequently praised.
3. **Real-Time Feedback and Modeling:** Receiving real-time feedback and having coaches model different strategies or co-teach lessons are cited as strengthening teaching practice and confidence.

### Obstacles for Teachers

1. **Time and Scheduling:** The most common barrier to cycle participation and the main area for improvement is lack of time to commit.
2. **Program Scope and Teacher Workload:** There is a concern about program overload, with requests to "stop adding additional programs" and decrease the amount of work added to teachers' plates.