ROCK ISLAND-MILAN SCHOOL DISTRICT #41 Board of Education Meeting

December 9, 2025

Sharon Williams, Ed. D. Superintendent



ROCK ISLAND-MILAN SCHOOL DISTRICT #41 QUARTERLY FINANCIAL & INVESTMENT REPORT

December 9, 2025

Annaka Whiting

Chief Financial Officer



AGENDA

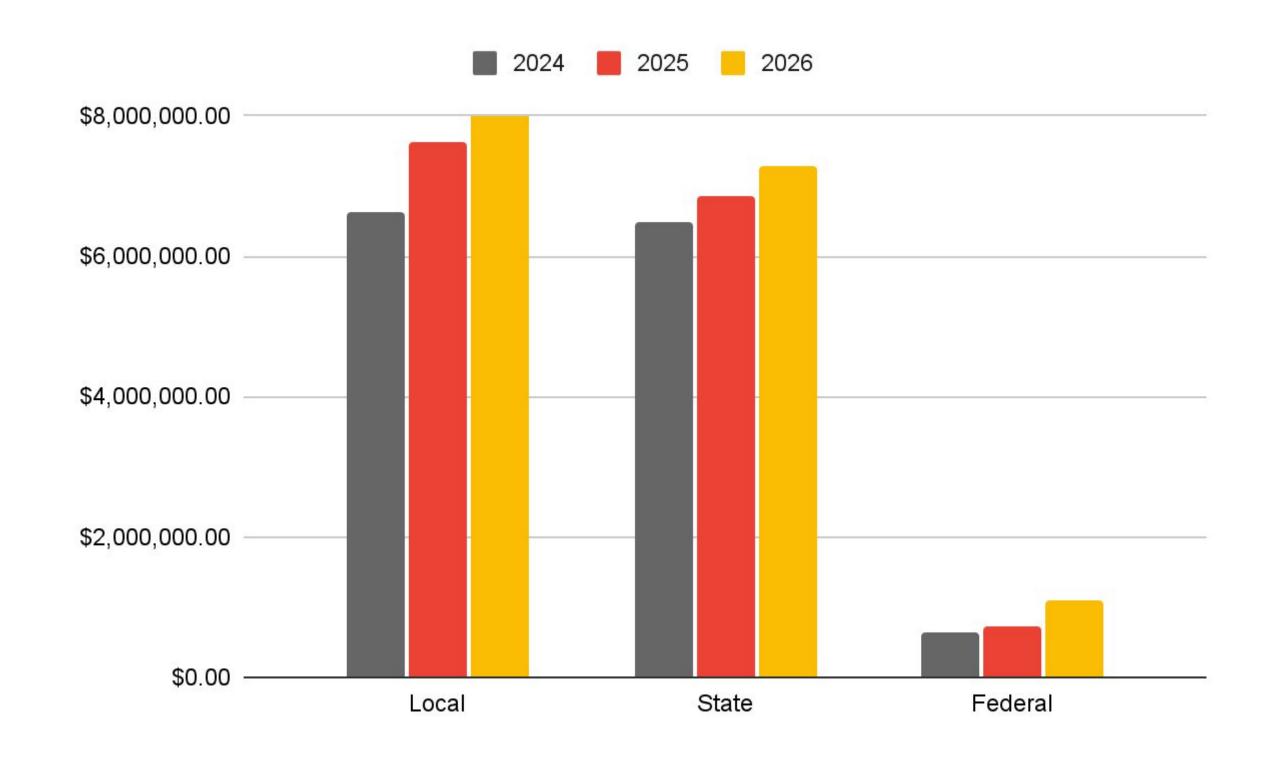
- 1. 1st Quarter Revenues
- 2. 1st Quarter Expenditures
- 3. YTD Revenue Comparison
- 4. YTD Expenditure Comparison
- 5. 1st Qtr Investment Report
 - Benchmark
 - Balances

Q1 REVENUES

\$8,131,244
16.65% of Budget

\$7,286,865 17.87% of Budget Federal
\$1,108,947
7.29% of Budget

REVENUE COMPARISONS



Q1 EXPENDITURES

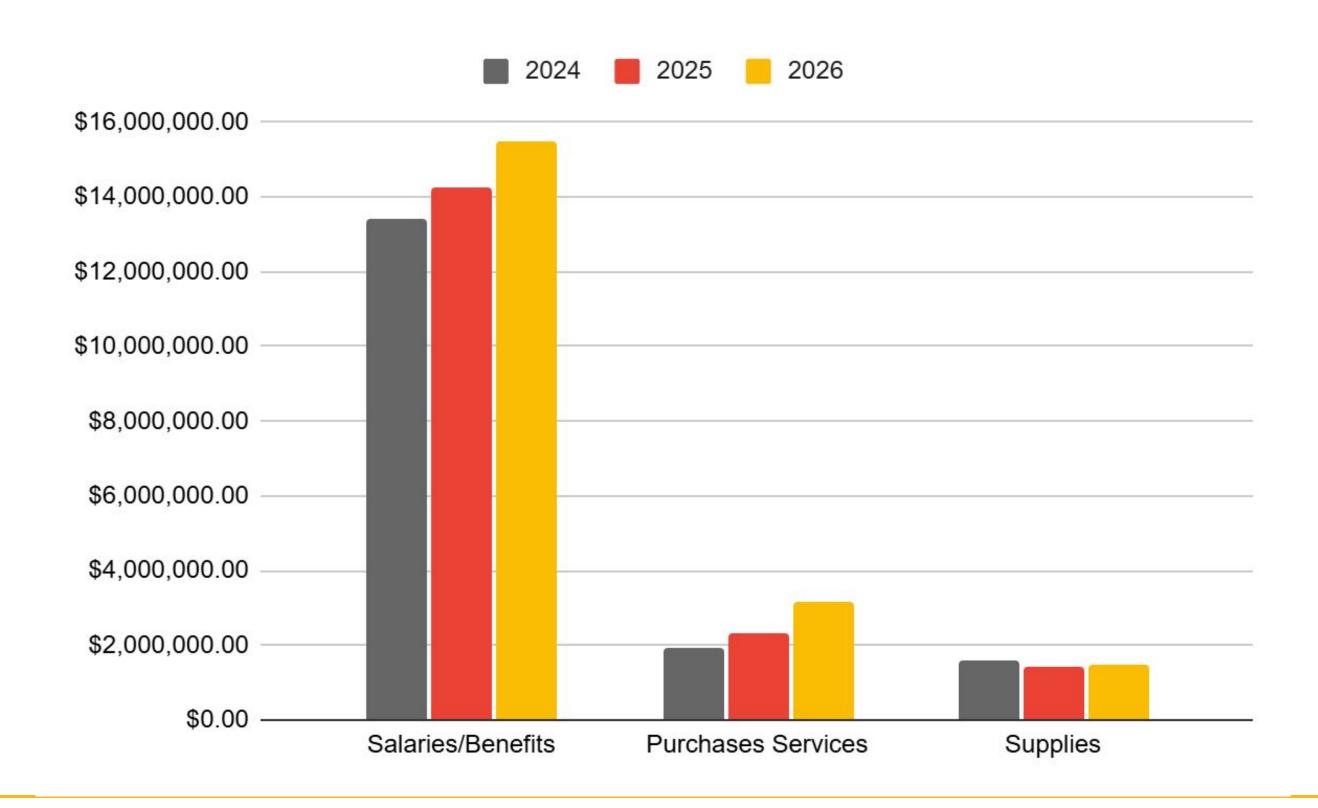
Salaries Benefits

\$15,467,304 18.81% of Budget Purchased Services

\$3,174,473 25.53% of Budget **Supplies**

\$1,503,987 25.18% of Budget

EXPENDITURE COMPARISONS



Q1 INVESTMENT REPORT

- Provide transparent view of district finances
- Highlight trends in revenues, expenditures, and fund balances
- Focus on Operating Funds for accurate financial health
- Board Policy 6144 ensures compliance with SB1555
- Quarterly investment report required
- Benchmark: 90-day Treasury bill rate (T-bill)
- All investments collateralized (FDIC insurance or 110% perfected security interest)

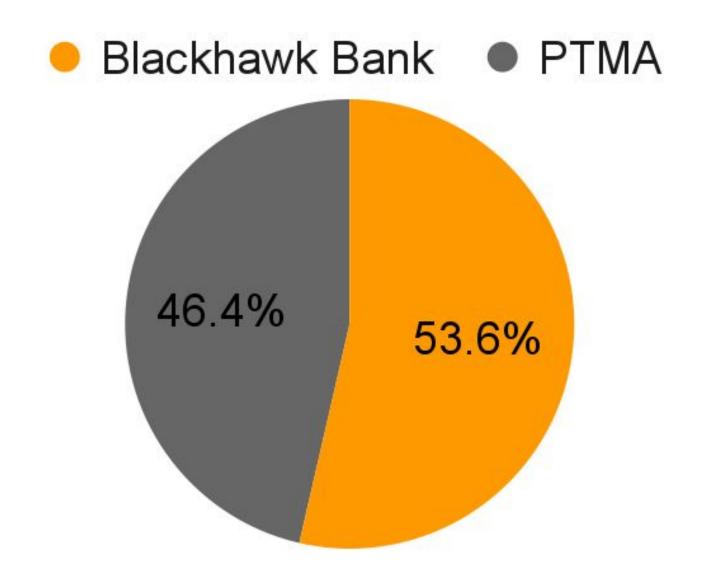
HIGHLIGHTS

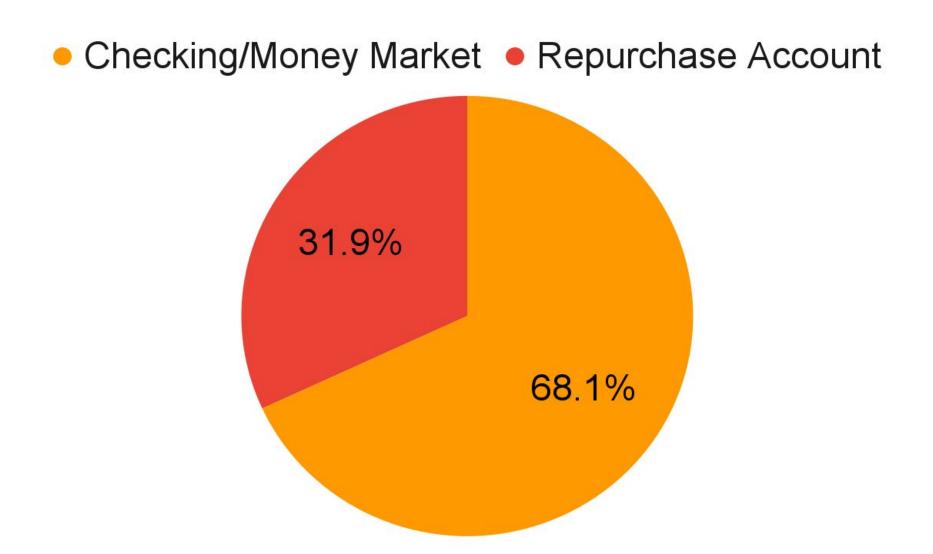
- Cash & investment balance: \$124.3M (up from \$72.4M in 2024)
- Increase due to Working Cash Fund Bond sale
- Without bond, balance would have decreased by ~\$2.4M

INVESTMENT BALANCE

Fund	9/30/2024	9/30/2025	Difference
Education	\$39,542,435	\$42,462,125	\$2,919,690
O & M	\$6,823,313	\$4,503,826	(\$2,319,487)
Bond & Int	\$2,130,021	\$1,399,718	(\$730,304)
Transportation	\$2,534,422	\$2,580,212	\$45,790
IMRF	\$3,044,616	\$2,287,249	(\$757,367)
Capital Proj	\$16,119,268	\$69,698,594	\$53,579,326
Tort	\$2,002,656	\$1,156,011	(\$846,645)
Life/Safety	\$176,025	\$180,809	\$4,784
Total	\$72,372,757	\$124,268,544	\$51,895,787

PORTFOLIO ALLOCATION





BENCHMARK

- T-bill range: 3.96% end of quarter
- Portfolio average return: 3.75% with cash
- Underperforms benchmark by 0.21%
- Avg maturity: ~1 day vs 90-day benchmark

TAKE AWAYS

District remains financially stable with strong cash position.

Short maturities ensure liquidity for operational needs.

ROCK ISLAND-MILAN SCHOOL DISTRICT #41 2025 TAX LEVY

December 9, 2025

Annaka Whiting

Chief Financial Officer



AGENDA

- 1. Overview
- 2. Timeline
- 3. Historical Data
- 4. 2025 Tax Levy
- 5. Next Steps

TAX LEVY OVERVIEW

- In the State of Illinois, local real estate property taxes (sometimes called an "ad valorem" tax, which means "according to value") are based on a property's equalized assessed value, and the total local tax rate applied to that value, after any exemptions are subtracted.
- Property taxes are levied by local governing bodies, including but not limited to counties, municipalities, townships, community colleges and school districts.
- Assessed values are not determined by the local taxing bodies, but through the County Assessor's office.

TAX LEVY OVERVIEW

- As with most school districts, property taxes are one of the largest sources of revenue collected to fund and operate educational programs, maintain buildings and grounds, provide transportation, and finance debt.
- The Board of Education must "Estimate" the levy 20 days prior to adopting the levy. This is done with the approval of the Tentative Levy. This process establishes whether a public hearing, or Truth in Taxation, process must be followed.
- The levy must be adopted and filed with the county clerk by the last Tuesday in December.

TIMELINE

Tax Levy Cycle

September

Estimated EAV Received

October

Tentative Levy Prepare

November

Public Hearing Notification

December

Public Hearing, Final Adoption and Filing

March/April

Tax Levy Confirmation

May

1st Tax Distribution

HISTORICAL DATA

TAX YEAR	EAV	TAX RATE	TAX YEAR REVENUES
2020	\$564,040,169	5.4136	\$31,499,247
2021	\$601,252,781	5.3731	\$33,344,461
2022	\$657,970,159	5.2760	\$35,763,502
2023	\$704,824,764	5.2944	\$37,661,882
2024	\$762,272,443	5.2601	\$40,096,292*
2025	\$826,296,205	5.2601	\$43,464,204**

^{*}Estimated, Final distribution Jan 2026; **Estimated based on 2025 Tax Levy

2025 Tax Levy

Equalized Assessed Value \$ Change % Change

Actual	Proposed	
2024	2025	
\$762,272,433.00	\$826,296,205.00	
	\$64,023,772.00	
	8.40%	

LEVY FUND	Actual Rate	Tax Extension	Estimated Rate	Proposed Extension
Education	3.1923	\$24,334,022.88	3.2000	\$26,441,479
Bond and Interest	0.5681	\$4,330,469.69	0.5340	\$4,412,014
0&M	0.7482	\$5,703,322.34	0.7500	\$6,197,222
IMRF	0.0868	\$661,652.47	0.0956	\$790,000
Transportation	0.1996	\$1,521,495.78	0.1543	\$1,275,000
Working Cash	0.0499	\$380,373.94	0.0500	\$413,148
Special Ed.	0.0400	\$304,908.97	0.0400	\$330,518
Tort	0.2006	\$1,529,118.50	0.1974	\$1,631,370
Social Security	0.1247	\$950,553.72	0.1888	\$1,560,305
Lease	0.0499	\$380,373.94	0.0500	\$413,148
Total	5.2601	40,096,292.25	5.2601	43,464,203.53

Change in Rate % Change in Rate

0.0000 0.00%

COMMUNITY IMPACT

Q: Will my taxes go up?

A: We cannot determine whether an individual homeowners taxes will increase or decrease because property taxes depend on multiple factors, not just the school district's levy.

- 1. The school district's tax rate is the portion of your property tax dedicated to the district; **the rate is not increasing**.
- 2. There are other taxing districts (city, county, airport, etc.) who also set rates, which together determine the overall total property tax bill.
- 3. Property's assessed value (EAV) can increase or decrease

Even if the school district keeps its tax rate the same, your overall taxes may change if your property value changes or if other taxing bodies adjust their rates. The school district's rate is just one component of the total tax rate.

District	Tax Rate	Extension
ROCK ISLAND SCHL 41	5.260100	\$1,216.40
ROCK ISLAND CITY	2.770800	\$640.75
ROCK ISLAND COUNTY	0.965100	\$223.17
BLACKHAWK CC 503	0.565800	\$130.84
ROCK ISLAND TWP	0.274600	\$63.50
METRO MASS TRANSIT DIST	0.179700	\$41.56
FOREST PRESERVE	0.123000	\$28.44
METRO AIRPORT AUTHORITY	0.062200	\$14.38
TOTAL	10.201300	\$2,359.04

Example of property with EAV \$23,125; from Rock Island County's website

2025 TAX ABATEMENT

Two Abatement Resolutions:

- Series 2020 Alternate Revenue Source Bond
- Series 2022 Alternate Revenue Source Bond

Background:

 At issuance, District agreed if 1% Sales Tax is insufficient, the tax levy will serve as backup funding source.

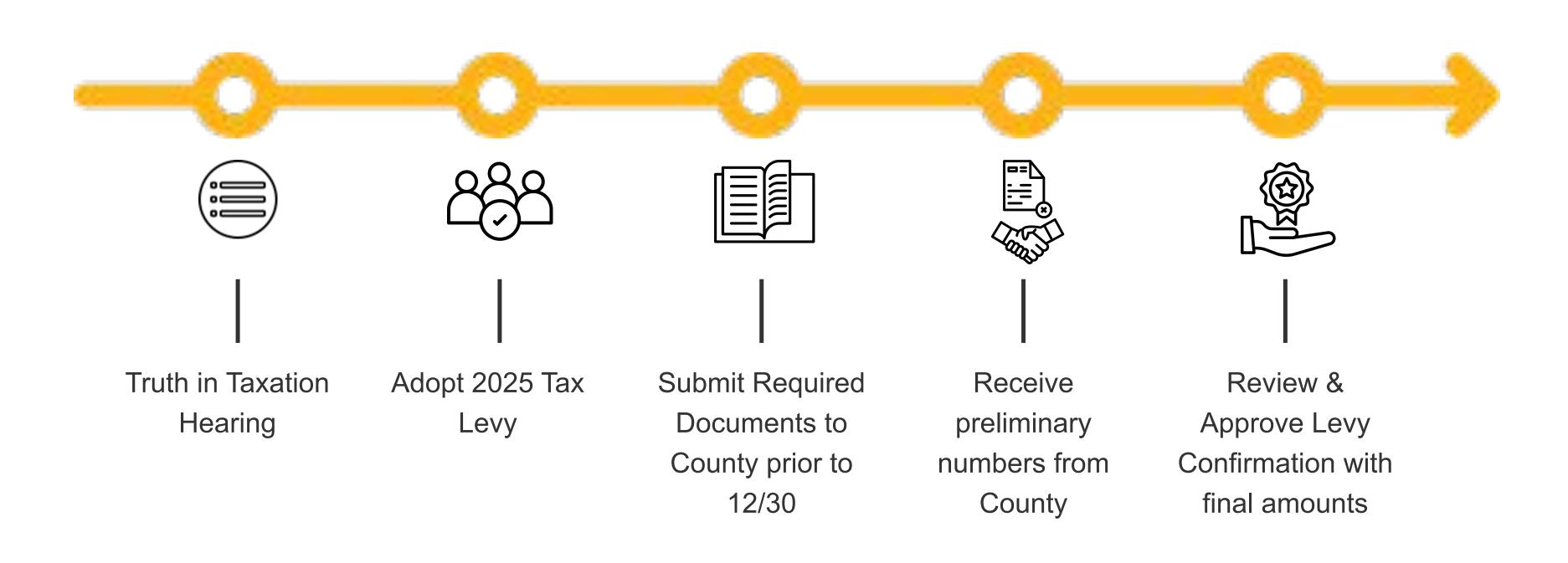
Current Status:

- Sufficient sales tax revenue exists to cover principal & interest.
- No tax levy dollars are needed for these payments (100% abatement)

Other Bonds:

Series 2018, 2025A, 2025B: No abatement resolutions required as 100% of debt service is levied.

NEXT STEPS



PRESS 120 Policy Updates First Reading

Sharon Williams, Ed. D., Superintendent Cabinet Champions



PRESS 120

Immigration and Law Enforcement

The nexus between school districts, law enforcement and immigration law.

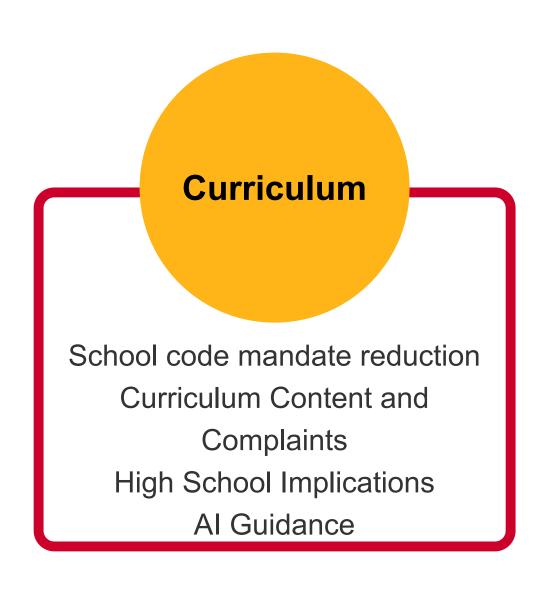
Operations and **Safety**

Business Services
Threats, Reporting gun violence,
Safety and security planning

Personnel Issues

Student Growth in Evaluations
Employee Rights and
Responsibilities
Racism Free Training

PRESS 120



Student Services

Student Ticketing SRO MOUs
Student behavior, mental health, and attendance

Student Records

Summary of Performance Student Directory Information

No Board Action Required

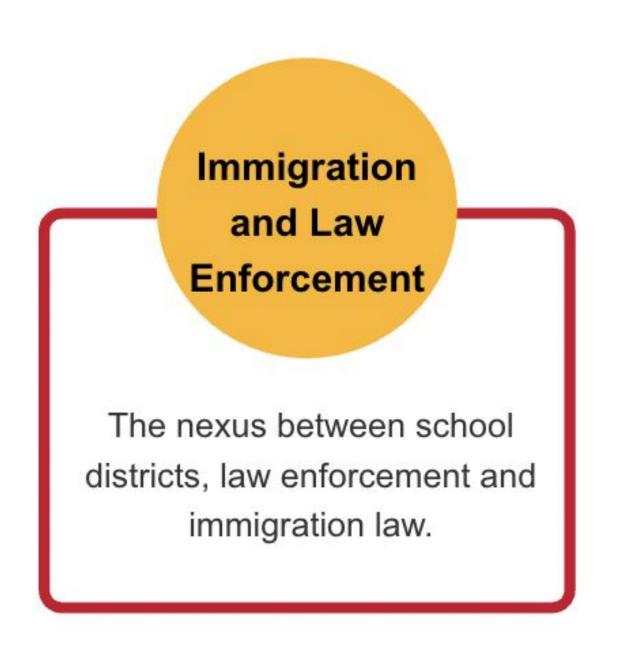
No Board Action Required - IASB will make minor changes

or

No Board Action Required - NO CHANGES

No Board Action Required - IASB will make minor changes				
7:130	7:140	8:100		
No Board Action Rec	uired - NO Changes			
3:10	3:50	3:60		
4:110	4:150	4:160		
4:170	5:20	5:120		
5:185	6:135	6:140		
6:235	6:240	6:270		
7:250				

Immigration, Law Enforcement in Schools



- 7:150 Agency and Law Enforcement Requests.
 Renamed and Rewritten.
 - 105 ILCS 5/22-105, effective 1/1/26, which codifies into State law the U.S. Supreme Court case, <u>Plyler v. Doe</u>, which held that it is unconstitutional for states to deny children a free public education based on immigration status.
 - Public Act 104-288 requires districts to establish a policy and procedures regarding agency and law enforcement requests at school to ensure this right is preserved.

School Safety



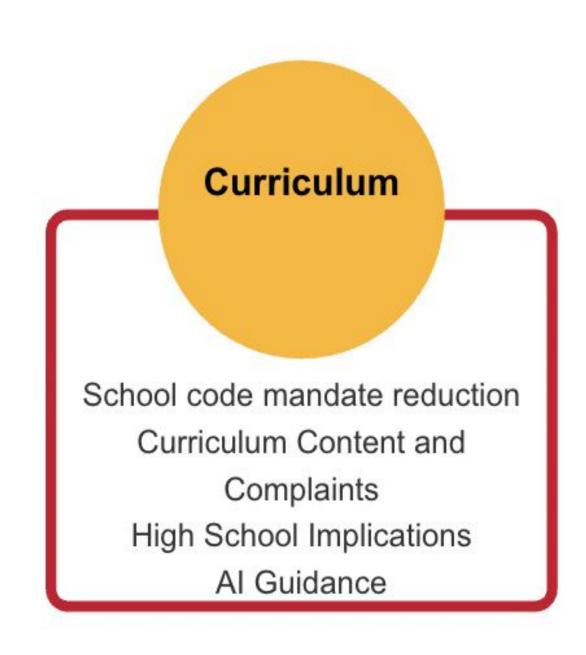
- 3:60 Administrative Responsibility of the Building Principal.
 - 105 ILCS 5/10.27.1.A, amended by Public Act 104-174 requires a building principal to immediately notify law enforcement upon receiving a report of a threat of gun violence on school grounds, and if the threat is from a student, the building principal must also notify the student's parent/guardian as soon as possible so they can ensure the student does not have access to a firearm.

Human Resources: Personnel Issues



- 3:50 Student Growth Measures in Evaluation
 - Eliminates requirement for teacher, principal and assistant principal evaluation plans to consider student growth as a significant factor in evaluations.
- 5:10 Terms and Conditions of Employment
 - Requires employers to compensate an employee at the employee's regular rate of pay for reasonable break time used to express breast milk.
- 2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited
 - Requires all K-12 school employees to complete the Illinois Department of Human Rights (IDHR) Racism-Free Schools Model training every two years. Initial training must be completed by July 31, 2026.
- 7:290 Suicide and Depression Awareness and Prevention
 - Requires districts to insert contact information for certain suicide prevention resources on employee ID cards for employees who serve grades 6-12.

Curriculum



- Curriculum Mahmoud v. Taylor (6:260)
 - SCOTUS opined that School Board likely violated parents
 1st Amendment rights by refusing to give parents notice
 and an opt out option prior to introducing LGBTQ inclusive
 books into literacy instruction.
 - The recommendation is for District to work with legal counsel to response to any such objections.
- 6:315 High school credit for students in grades 7 and 8
 - In order to receive High School credit, students must (a) pass the course and (b) pass the end-of-course examination.

2025 Satisfaction Survey Results

Jeff Dase, Ed. S., Deputy Superintendent



AGENDA

- 1. Purpose
- 2. Satisfaction Survey Results Over Time
 - 3. Staff Satisfaction Survey Results
 - 4. Parents' Satisfaction Survey Results
- 5. Scholars' Satisfaction Survey Results
 - 6. Next Steps

Satisfaction Survey Purpose

Each year, our district conducts a satisfaction survey to gather meaningful input from staff, parents, and scholars. The purpose of this survey is to understand the experiences, perceptions, and needs of our school community so we can strengthen what is working well and address areas that need improvement. Our stakeholders' voices guide our continuous improvement efforts and help ensure that every school is a place where staff feel supported, families feel welcomed, and scholars thrive.

RIMSD 41 Satisfaction Survey Submission Rates Over Time

	2023 - 2024	2024 - 2025	2025 - 2026
Staff	50.6%	88.2%	80.9%
Parents	28.3%	38.1%	39.4%
Scholars	58.6%	83.4%	71.3%

RIMSD 41 Satisfaction Survey Number of Participants Over Time

	2023 - 2024	2024 - 2025	2025 - 2026
Staff	486	798	732
Parents	1,388	1,866	1,562
Scholars	2,607	3,704	3,168

Staff Favorability Ratings

	2023	2024	2025
Average Score	93%	88%	84%
People in this building respect each other.	94%	92%	88%
I feel respected by the families of my students.	79%	95%	95%
Students in this building respect each other.	89%	75%	74%
I am able to share my opinions in this school.	87%	89%	86%
I am able to provide input on school matters.	94%	87%	85%
Teachers in this building respect one another.	90%	94%	89%
The school administration demonstrates what respectful behavior looks like.	90%	93%	89%
Discipline for those who break the rules is effective.	69%	70%	61%
This is a safe school.	90%	92%	83%
Communication between school and home (newsletters, websites, notes, apps, etc.) meets the needs of parents/guardians.	93%	91%	90%
Strengthening relationships in this school is a priority.	91%	91%	86%
Professional development opportunities in this building help improve my professional practice.	81%	84%	79%

Parents'/Guardians' Favorability Ratings

	2023	2024	2025
Average Score	93%	93%	95%
Teachers treat my student with respect.	96%	97%	97%
I feel welcomed at the school.	94%	95%	95%
My child's teacher shows respect.	97%	98%	97%
I am satisfied with my child's education.	94%	94%	95%
My opinions are valued.	91%	93%	94%
Communication between school and home (newsletters, websites, notes, apps, etc.) meets the needs as a parent/guardian.	93%	93%	94%
Quality work is expected of my child.	96%	97%	97%

Scholars' Favorability Ratings

	2023	2024	2025
Average Score	85%	84%	89%
Adults at school treat me fairly and with respect.	92%	91%	94%
Students in this building respect each other.	58%	60%	60%
I enjoy going to school.	74%	70%	75%
I am getting a good education at my school.	93%	93%	94%
My teacher shows me respect.	96%	95%	97%
I feel safe and not scared when I am in school.	86%	84%	92%
I understand what I need to do to learn and make progress.	95%	95%	94%
The atmosphere at my school supports student learning.	90%	89%	92%
I know the rules at my school.	97%	96%	96%
My school teaches me to respect people who are different from me.	94%	92%	94%
There is an adult I can go to when I am worried or scared.	88%	86%	87%

Staff Satisfaction Survey Results

Welcome to the Fall 2025 Staff Satisfaction Survey Results for the Rock Island–Milan School District 41. In this presentation, we'll explore staff perspectives, highlight strengths, and identify opportunities to continue improving the workplace experience across the district.





I WORK AT THE FOLLOWING SCHOOL

732 Responded

Staff members may work at more than one location and with multiple grades.

#		Answer
16%	(144)	Rock Island High School
11%	(84)	Horace Mann Early Learning Center
11%	(79)	Rock Island Center for Math & Science
10%	(73)	Rock Island Academy
7%	(54)	Edison Jr. High
7%	(48)	Eugene Field
6%	(45)	Thomas Jefferson
6%	(41)	Earl Hanson
5%	(40)	Longfellow
5%	(40)	Denkmann
5%	(39)	Ridgewood
4%	(26)	Frances Willard
3%	(25)	Thurgood Marshall Learning Center
3%	(24)	Washington Jr. High

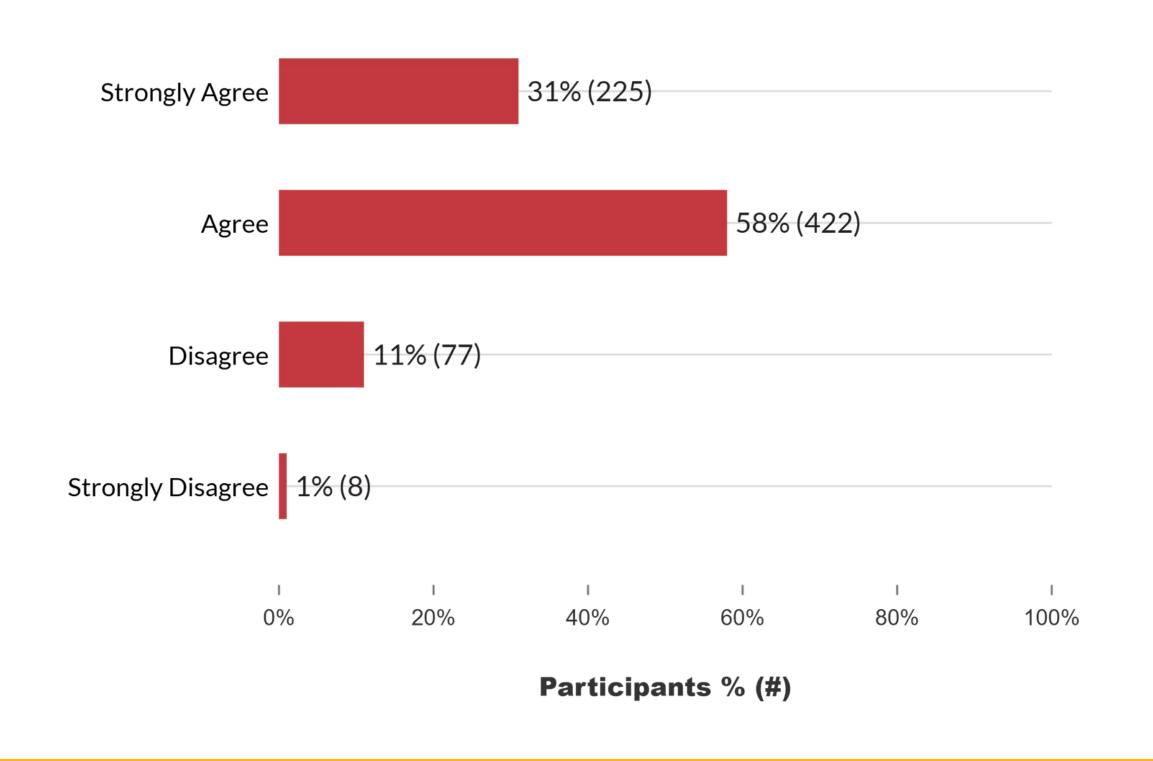
I WORK WITH THE FOLLOWING GRADES

732 Responded

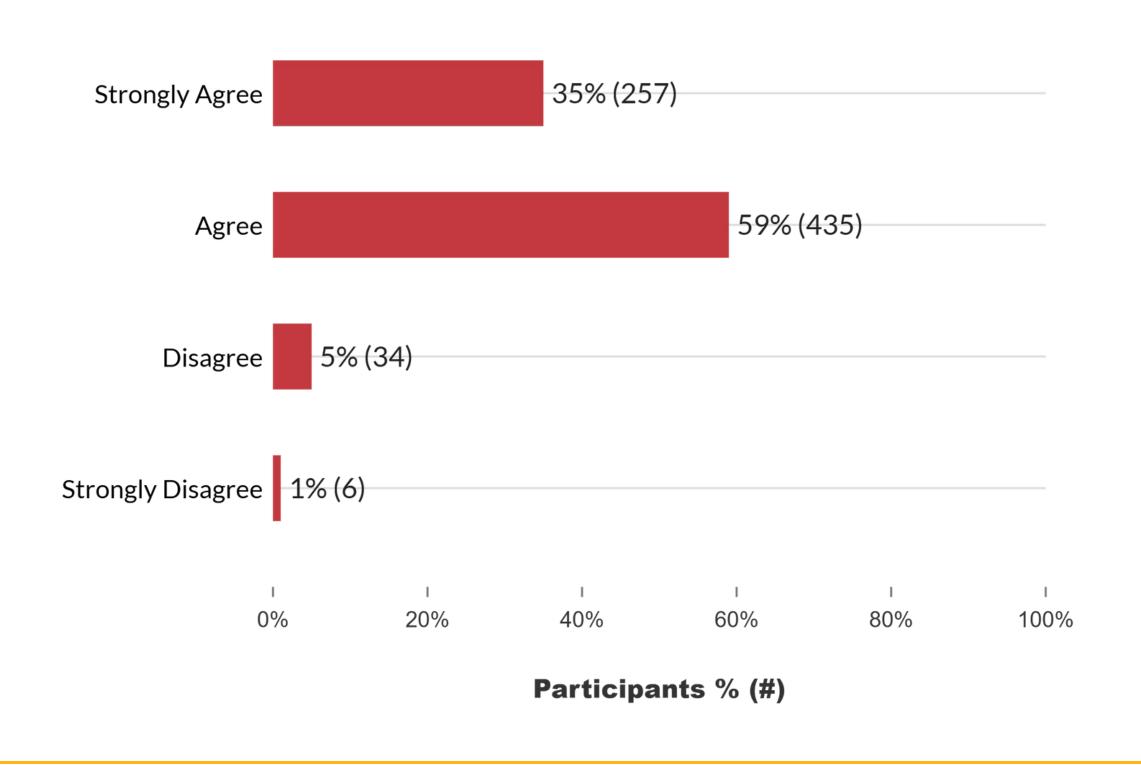
Staff members may work at more than one location and with multiple grades.

#		Answer
17%	(117)	PreK
31%	(212)	Kindergarten
32%	(222)	Grade 1
31%	(212)	Grade 2
32%	(221)	Grade 3
31%	(216)	Grade 4
30%	(210)	Grade 5
30%	(210)	Grade 6
11%	(74)	Grade 7
12%	(85)	Grade 8
16%	(113)	Grade 9
18%	(124)	Grade 10
18%	(125)	Grade 11
18%	(123)	Grade 12

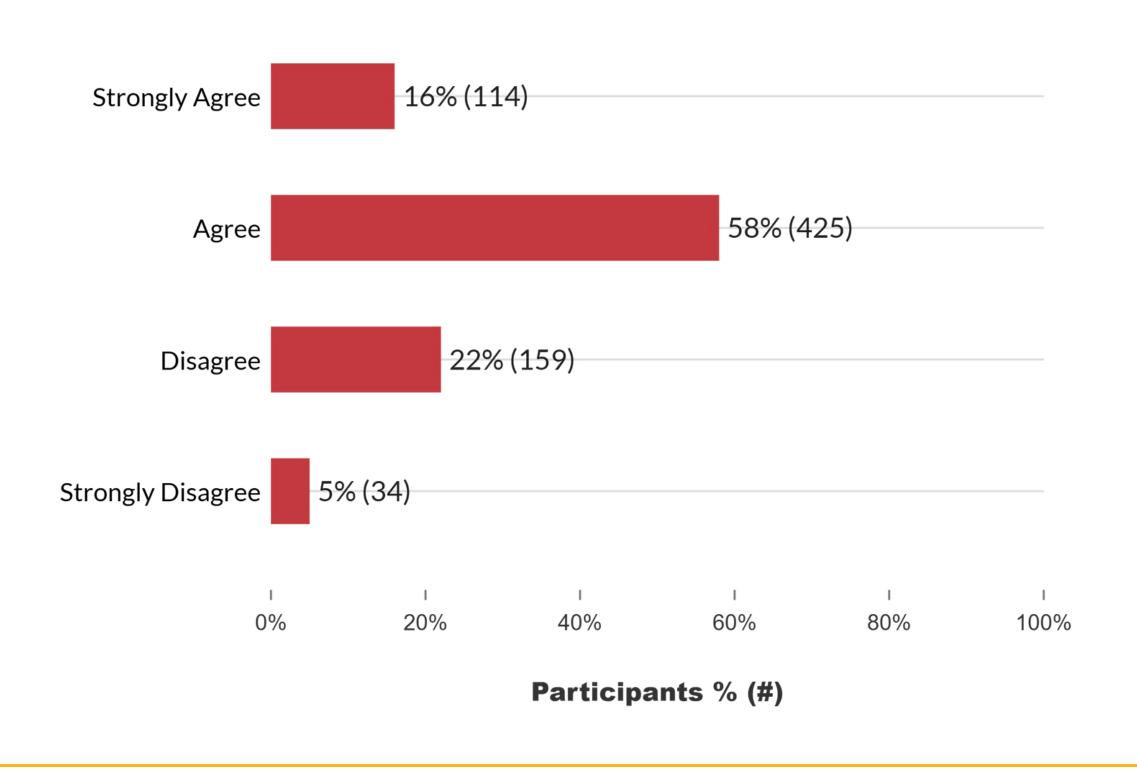
PEOPLE IN THIS BUILDING RESPECT EACH OTHER



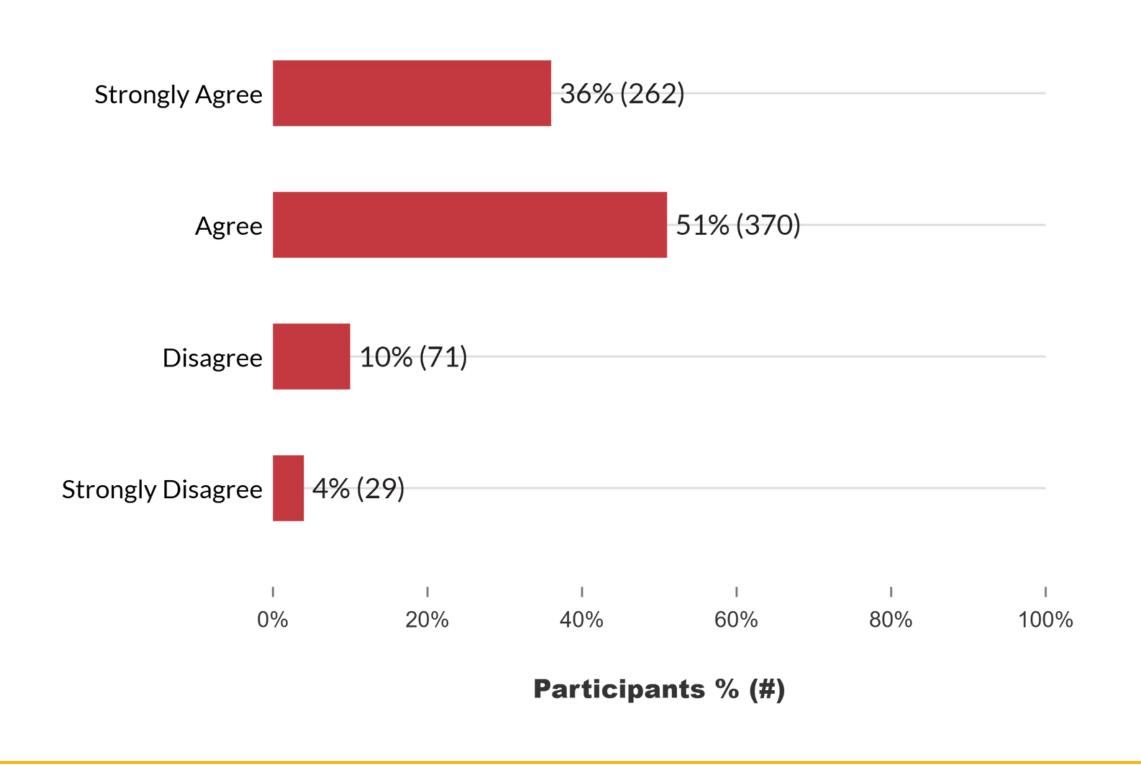
I FEEL RESPECTED BY THE FAMILIES OF MY STUDENTS



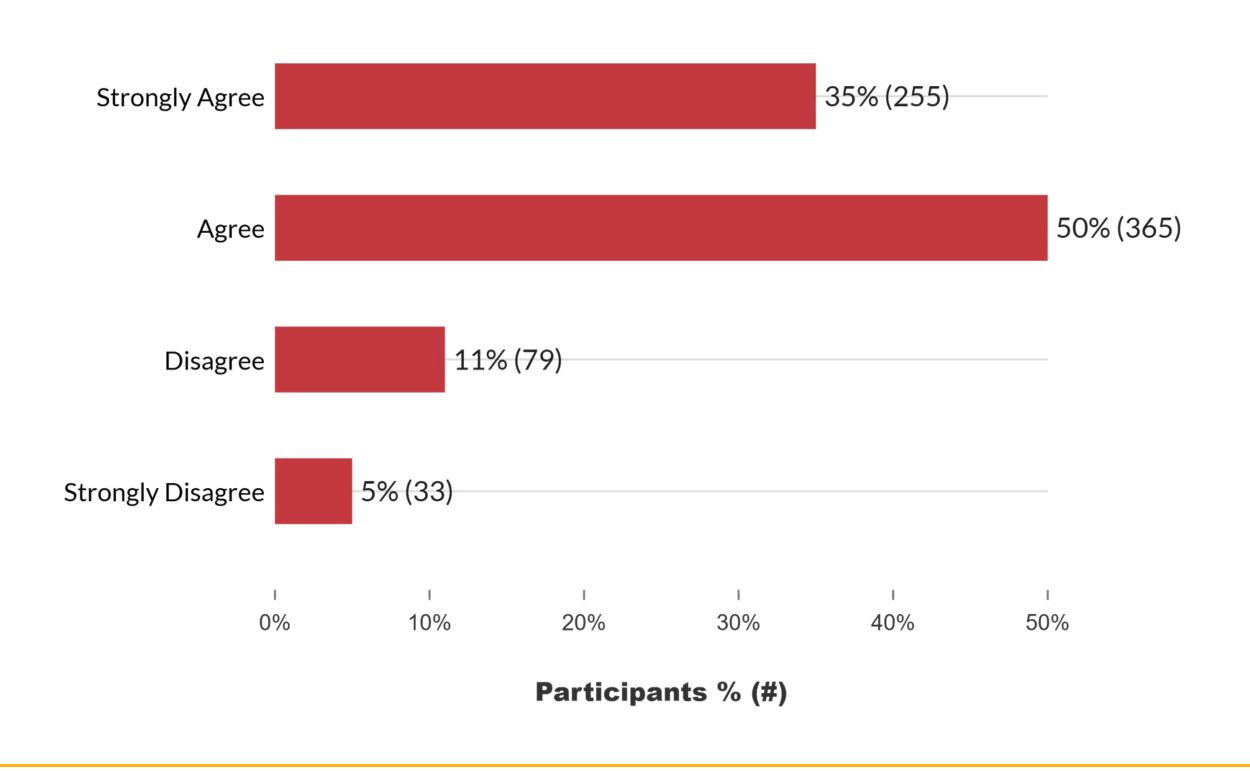
STUDENTS IN THIS BUILDING RESPECT EACH OTHER



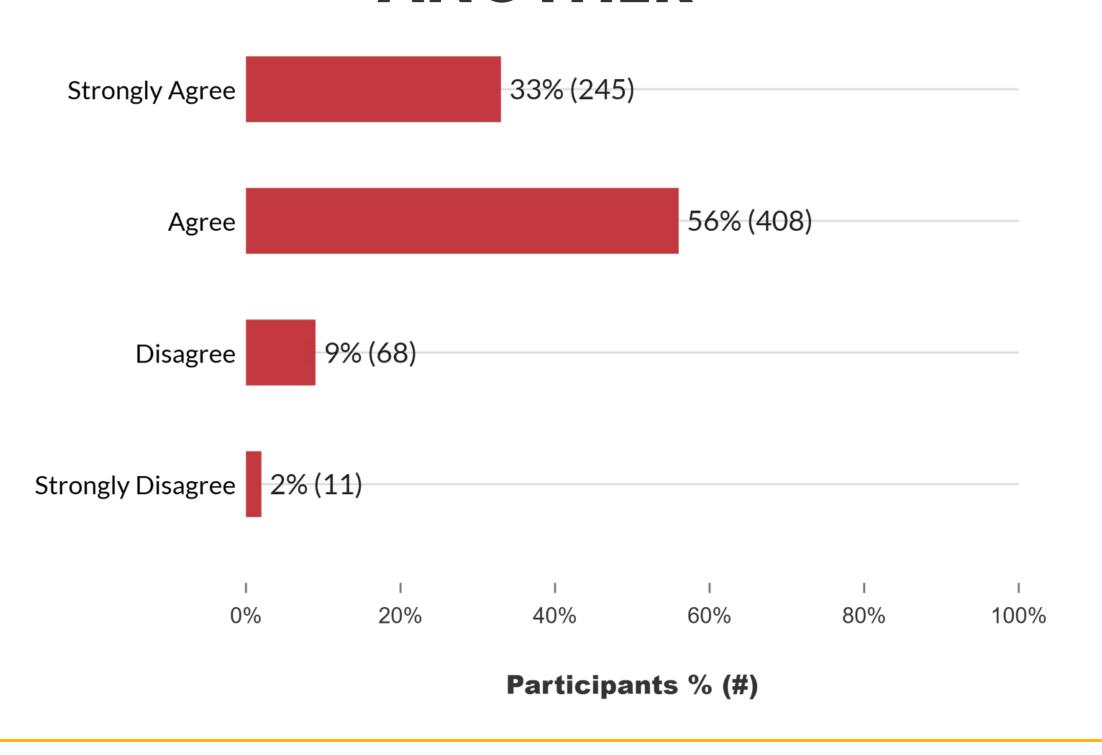
I AM ABLE TO SHARE MY OPNIONS IN THIS SCHOOL



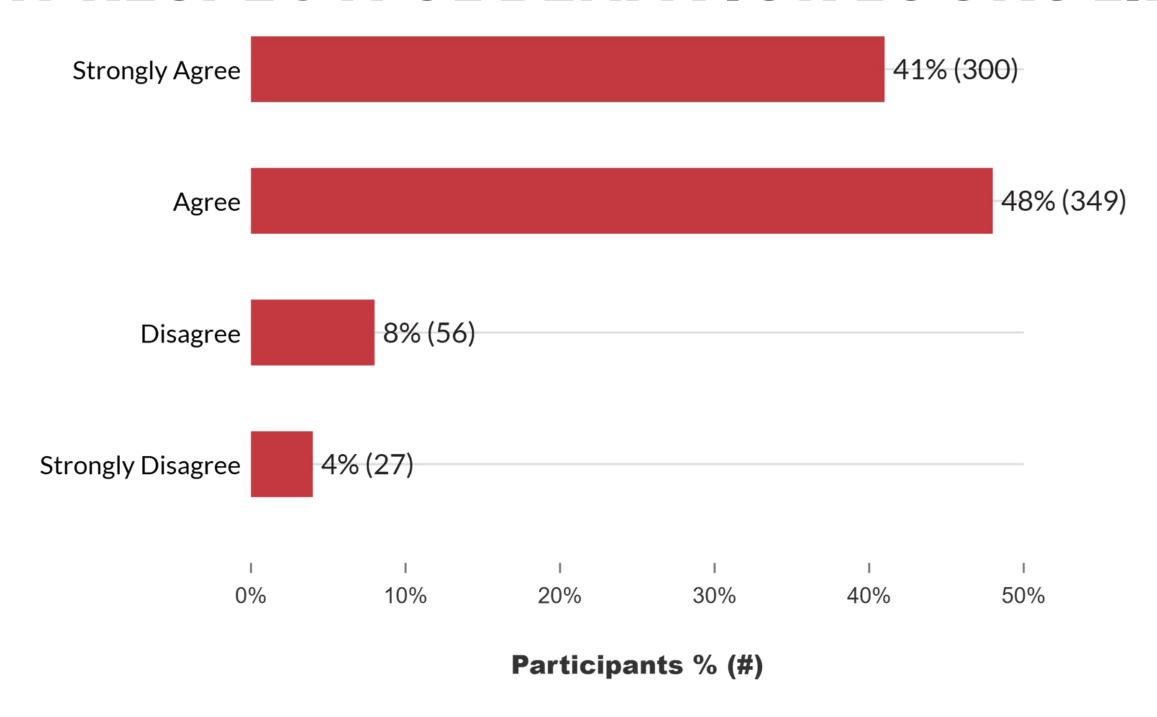
I AM ABLE TO PROVIDE INPUT ON SCHOOL MATTERS



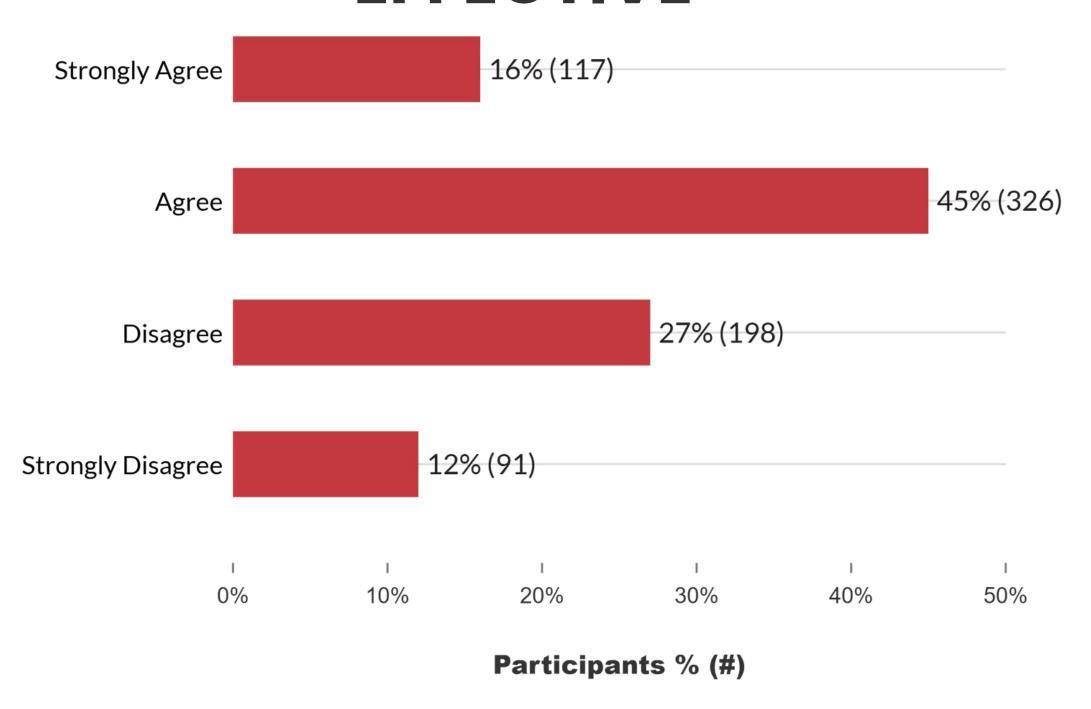
TEACHERS IN THIS BUILDING RESPECT ONE ANOTHER



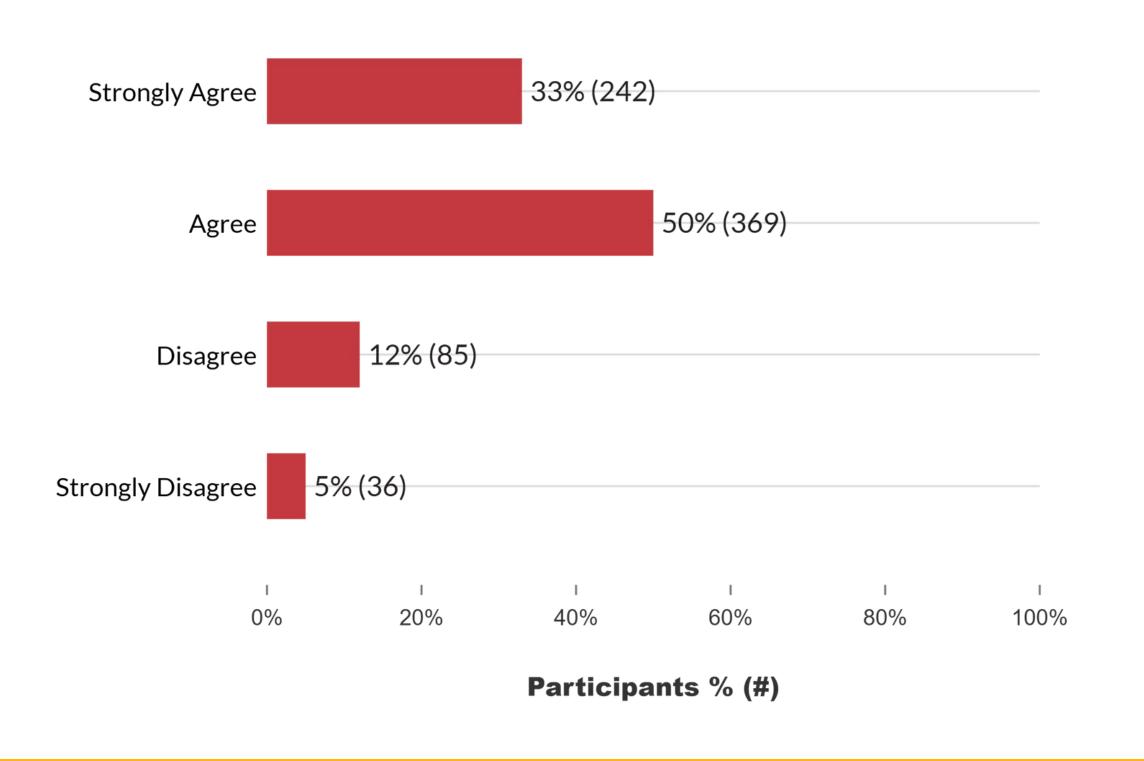
THE SCHOOL ADMINISTRATION DEMONSTRATES WHAT RESPECTFUL BEHAVIOR LOOKS LIKE



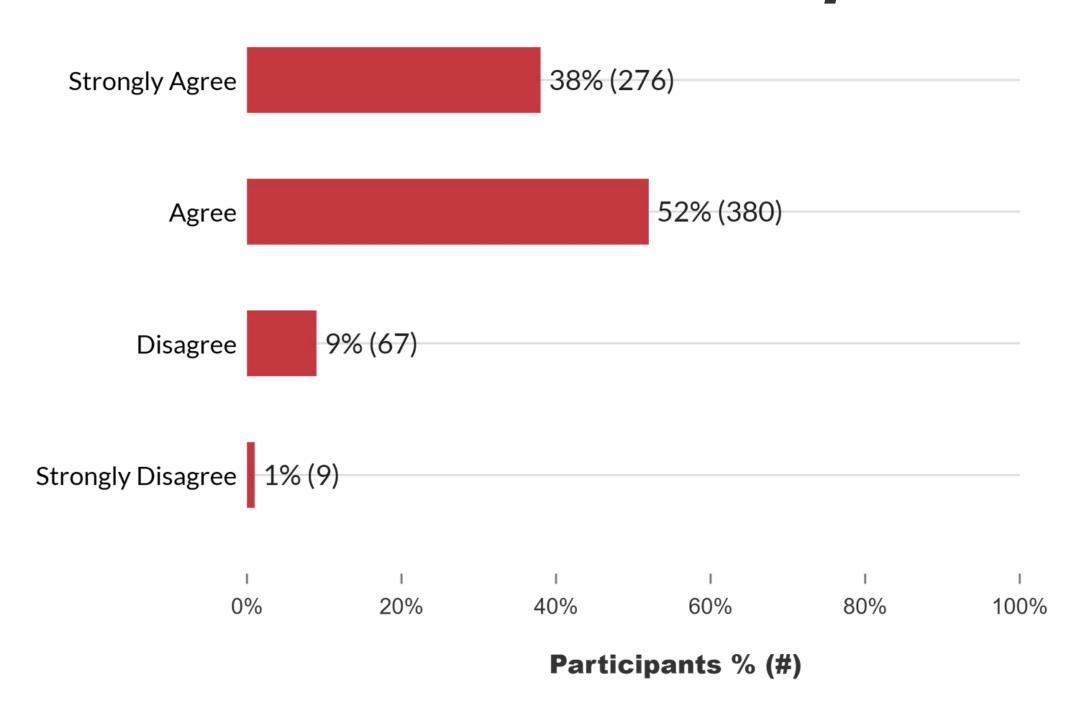
DISCIPLINE FOR THOSE WHO BREAK THE RULES IS EFFECTIVE



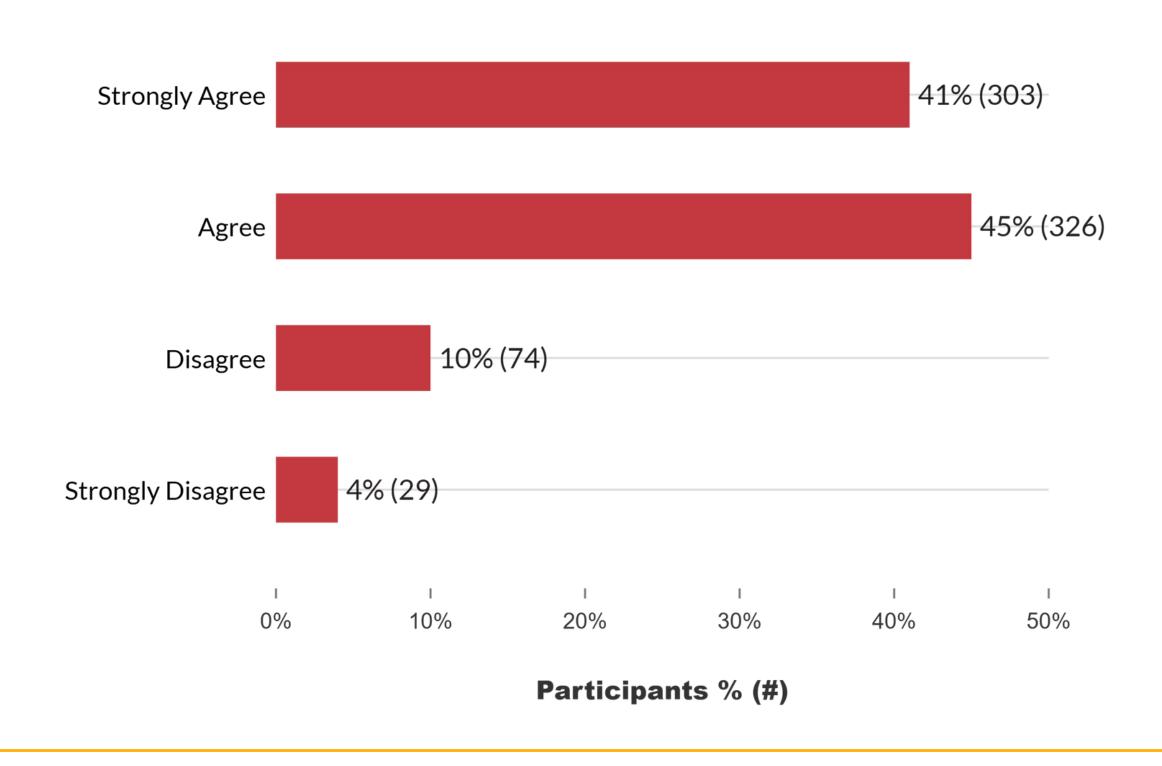
THIS IS A SAFE SCHOOL



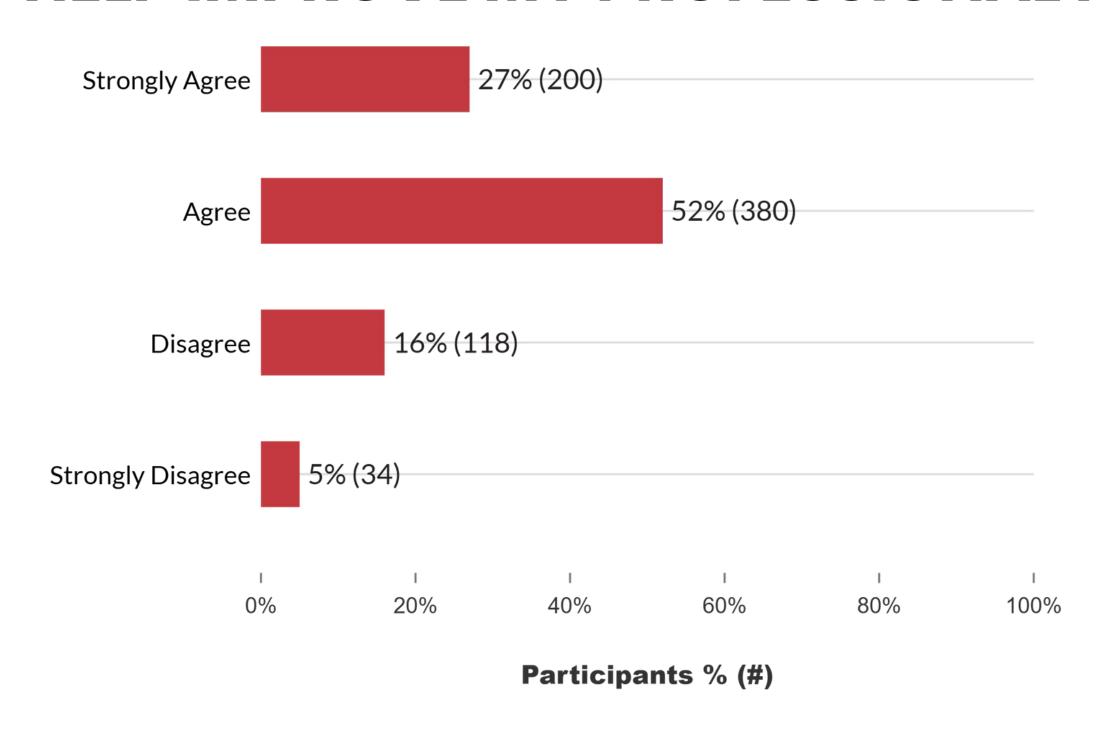
COMMUNICATION BETWEEN SCHOOL AND HOME MEETS THE NEEDS OF PARENTS/GUARDIANS



STRENGTHENING RELATIONSHIPS IN THIS SCHOOL IS A PRIORITY



PROFESSIONAL DEVELOPMENT OPPORTUNITIES IN THIS BUILDING HELP IMPROVE MY PROFESSIONAL PRACTICE

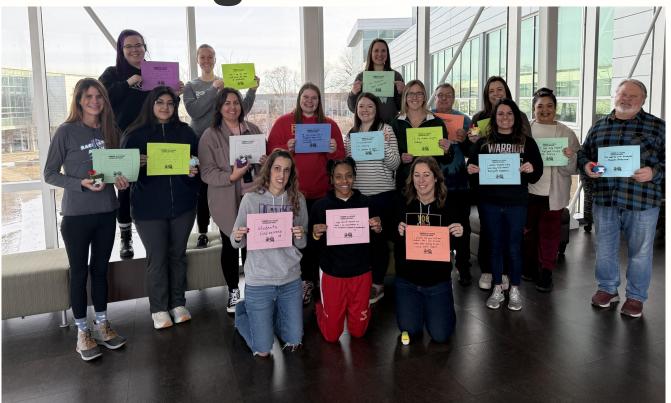


Staff: Summary and Areas to Investigate

The survey conducted indicates a predominantly positive perception among school staff towards mutual respect, involvement in decision-making, and the focus on strengthening relationships within the school environment.

Areas to investigate

- Discipline Effectiveness: With 39% of participants expressing dissatisfaction, this area requires further examination to ensure disciplinary measures meet the school's expectations.
- Professional Development Suitability: Despite a high agreement rate (79%), comments suggest there is a disparity between current professional development offerings and the specific needs of individual roles, indicating a need for more tailored options.





Parent Satisfaction Survey Results

Welcome to the Fall 2025 Parents' Satisfaction Survey Results for the Rock Island–Milan School District 41. In this presentation, we'll explore family perspectives, highlight strengths, and identify opportunities to continue improving families' experiences across the district.





MY CHILDREN ATTEND THE FOLLOWING SCHOOL (S)

1,562
Respondents

Families may respond for each child enrolled.

#		Answer
23%	(367)	Rock Island Center for Math & Science
14%	(223)	Rock Island High School
14%	(223)	Thomas Jefferson
11%	(170)	Eugene Field
9%	(133)	Rock Island Academy
8%	(123)	Horace Mann Early Learning Center/Head Start
8%	(122)	Washington Jr. High
7%	(109)	Denkmann
5%	(84)	Edison Jr. High
5%	(79)	Earl Hanson
5%	(72)	Longfellow
4%	(61)	Frances Willard
3%	(54)	Ridgewood
1%	(17)	Thurgood Marshall Learning Center

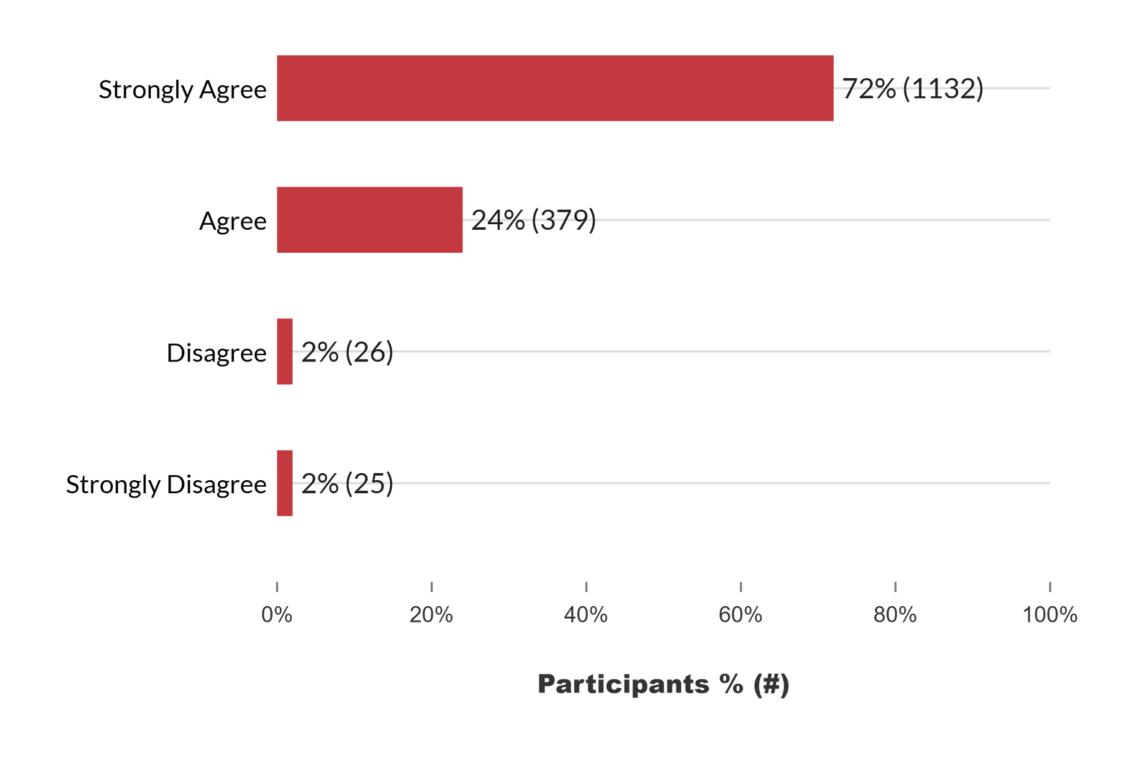
MY CHILDREN ARE IN THE FOLLOWING GRADES

1,562
Respondents

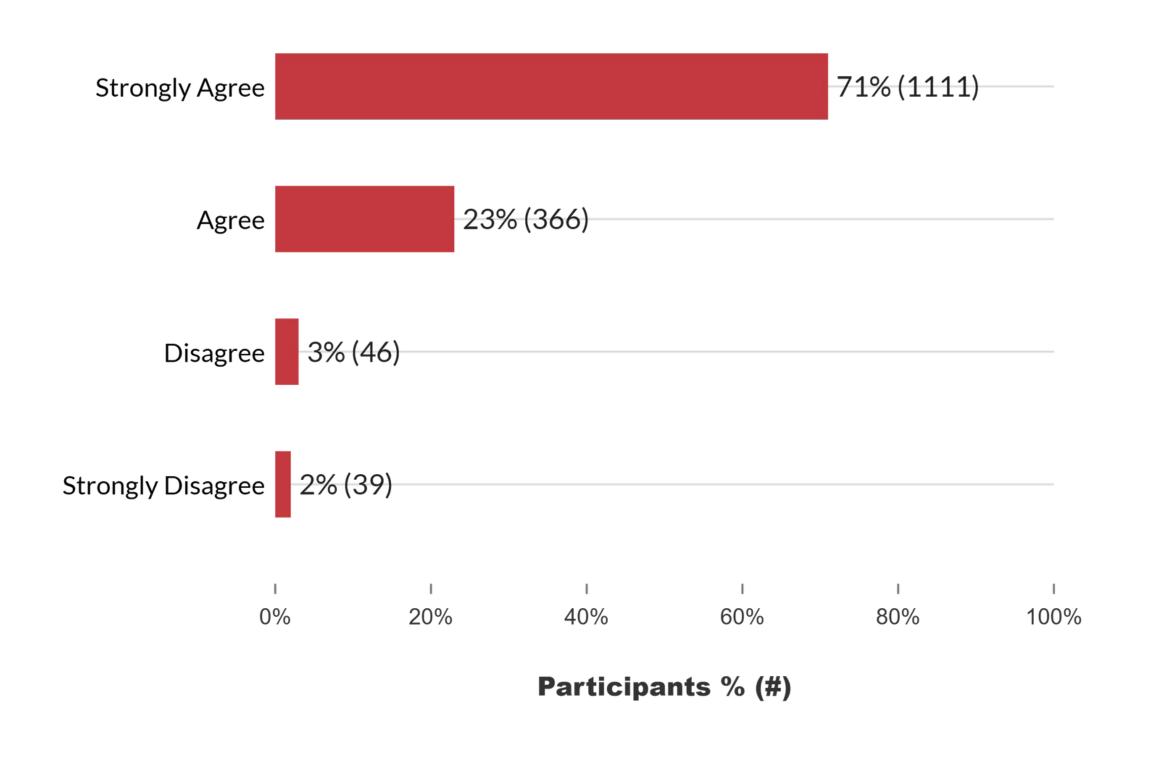
Families may respond for each child enrolled.

#		Answer
14%	(220)	PreK
17%	(270)	Kindergarten
15%	(234)	Grade 1
16%	(243)	Grade 2
13%	(109)	Grade 3
16%	(243)	Grade 4
14%	(222)	Grade 5
12%	(195)	Grade 6
7%	(116)	Grade 7
7%	(109)	Grade 8
6%	(90)	Grade 9
4%	(65)	Grade 10
5%	(75)	Grade 11
3%	(54)	Grade 12

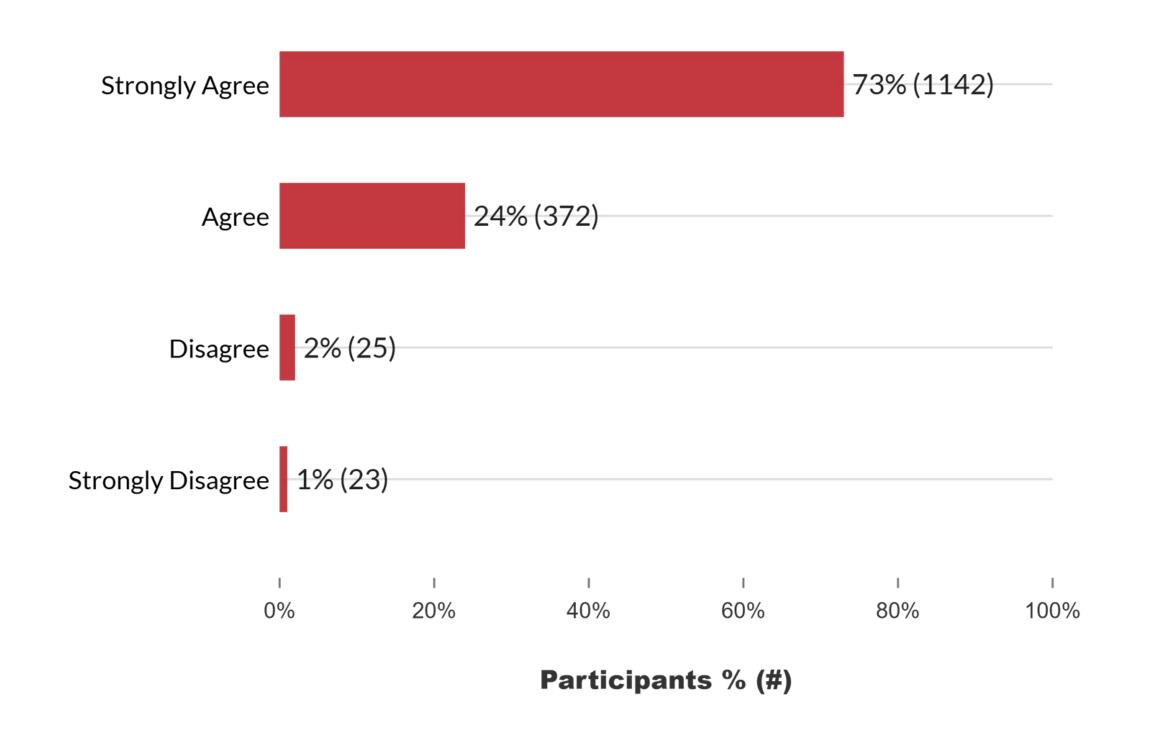
TEACHERS TREAT MY CHILDREN WITH RESPECT



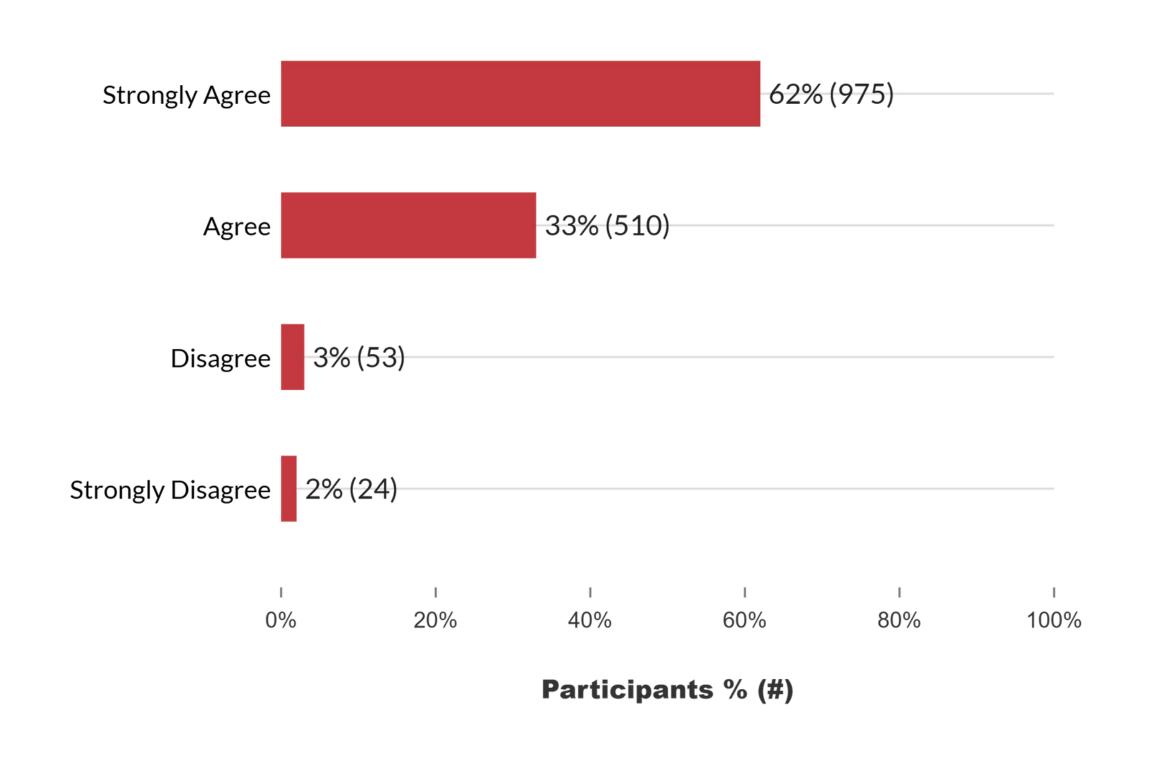
I FEEL WELCOMED AT THE SCHOOL



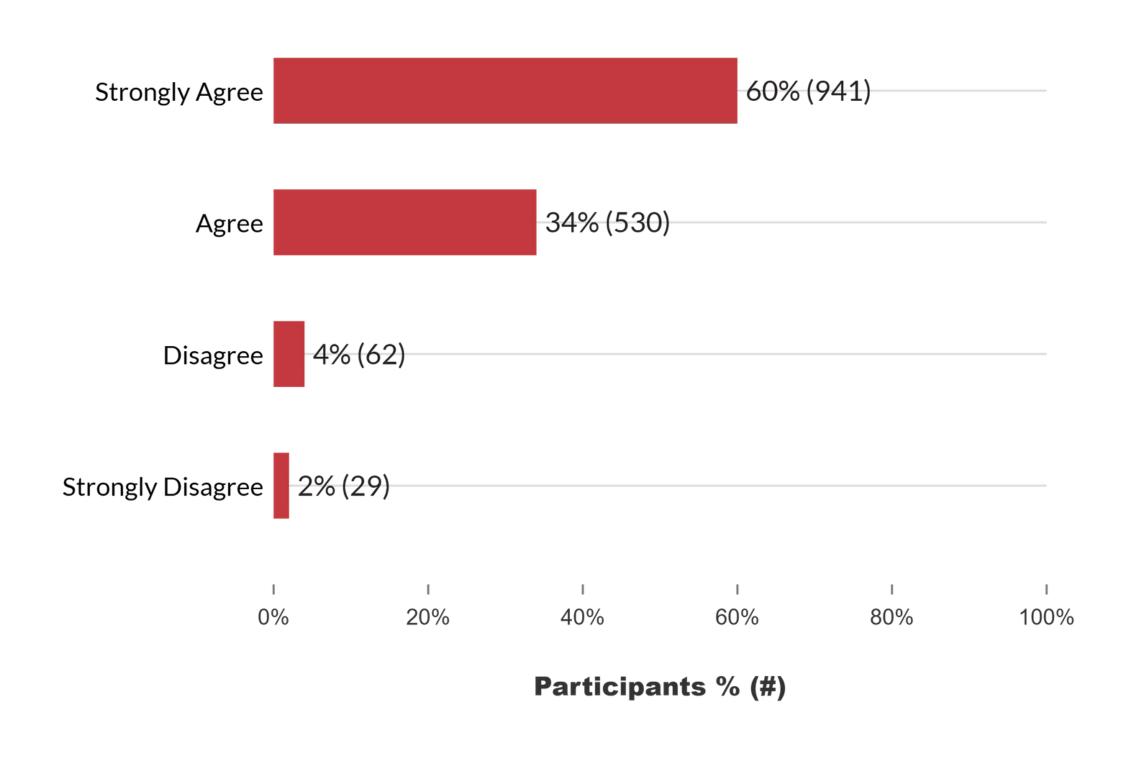
MY CHILD'S TEACHER SHOWS RESPECT



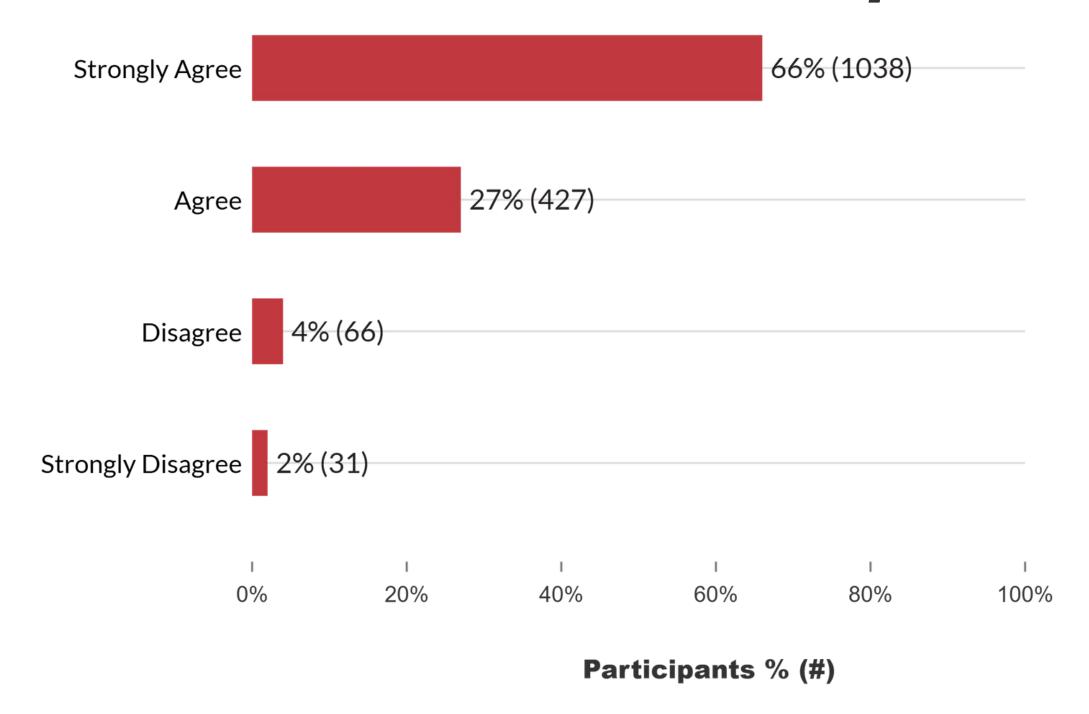
I AM SATISFIED WITH MY CHILD'S EDUCATION



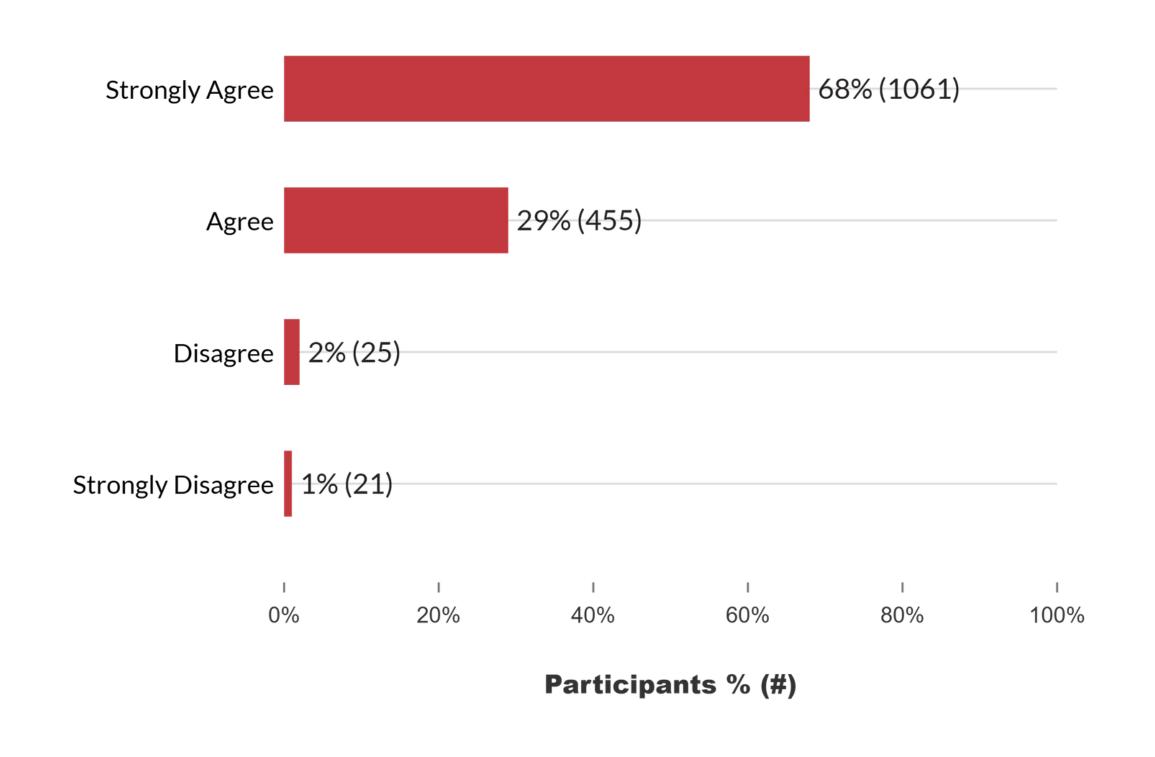
MY OPINIONS ARE VALUED



COMMUNICATION BETWEEN SCHOOL AND HOME MEETS THE NEEDS AS A PARENT/GUARDIAN



QUALITY WORK IS EXPECTED OF MY CHILD



Parents: Summary and Areas to Investigate

The survey results overwhelmingly indicate a positive sentiment among participants regarding their children's educational experience.

Areas to investigate

- Timeliness of Communication: Despite strong communication ratings, qualitative responses suggest a need for more advance notice regarding school events and activities. Schools might investigate streamlining communication channels to ensure timely information dissemination.
- Engagement Opportunities: There is interest in more events that showcase student work, such as science fairs or after-school clubs, suggesting potential areas for schools to expand extracurricular offerings and student engagement.





Scholar Satisfaction Survey Results

Welcome to the Fall 2025 Scholar Satisfaction Survey Results for the Rock Island–Milan School District 41. In this presentation, students share their voices, their experiences, and what matters most to them.





I ATTEND THE FOLLOWING SCHOOL

3,168
Responses

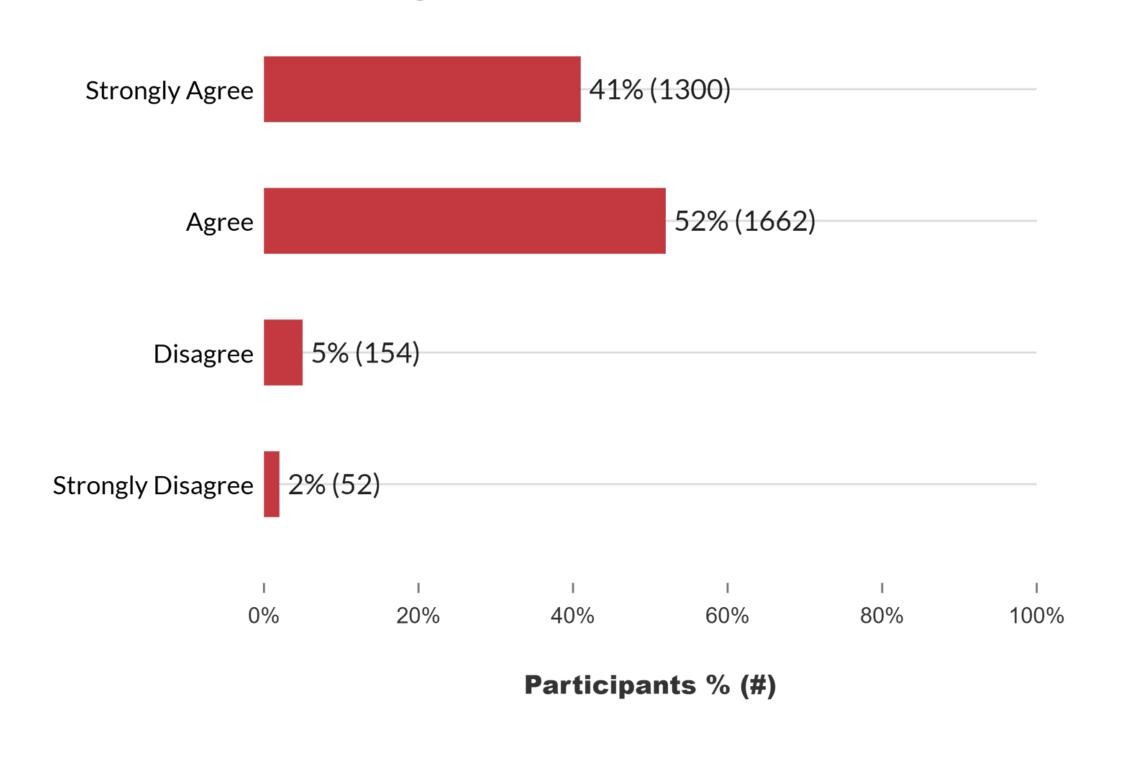
#		Answer
22%	(687)	Rock Island High School
12%	(379)	Washington Jr. High
10%	(310)	Rock Island Academy
10%	(308)	Edison Jr High
9%	(288)	Rock Island Center for Math & Science
9%	(277)	Eugene Field
6%	(189)	Denkmann
5%	(164)	Earl Hanson
5%	(155)	Thomas Jefferson
5%	(79)	Earl Hanson
4%	(134)	Ridgewood
4%	(132)	Longfellow
3%	(107)	Frances Willard
1%	(38)	Thurgood Marshall Learning Center

I AM IN THE FOLLOWING GRADE

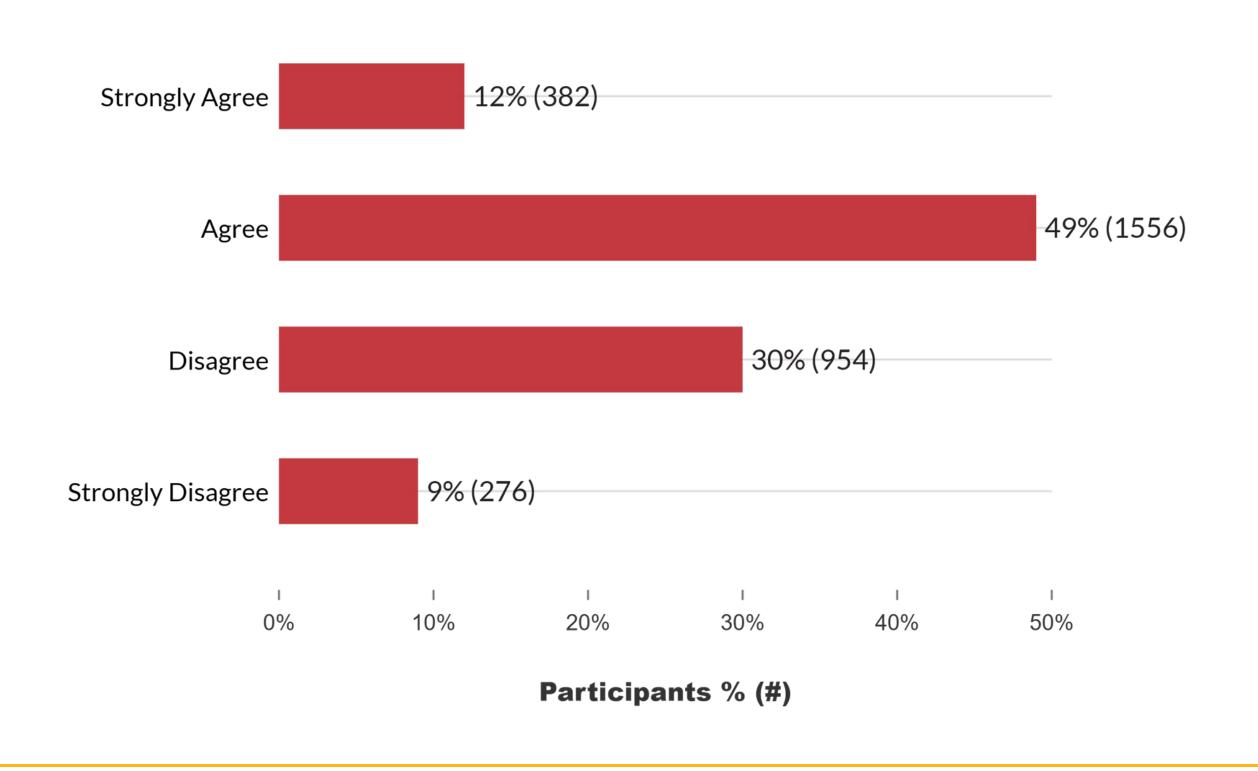
3,168
Responses

#		Answer
12%	(387)	Grade 3
15%	(467)	Grade 4
15%	(464)	Grade 5
13%	(411)	Grade 6
11%	(344)	Grade 7
11%	(355)	Grade 8
9%	(279)	Grade 9
7%	(207)	Grade 10
4%	(137)	Grade 11
4%	(117)	Grade 12

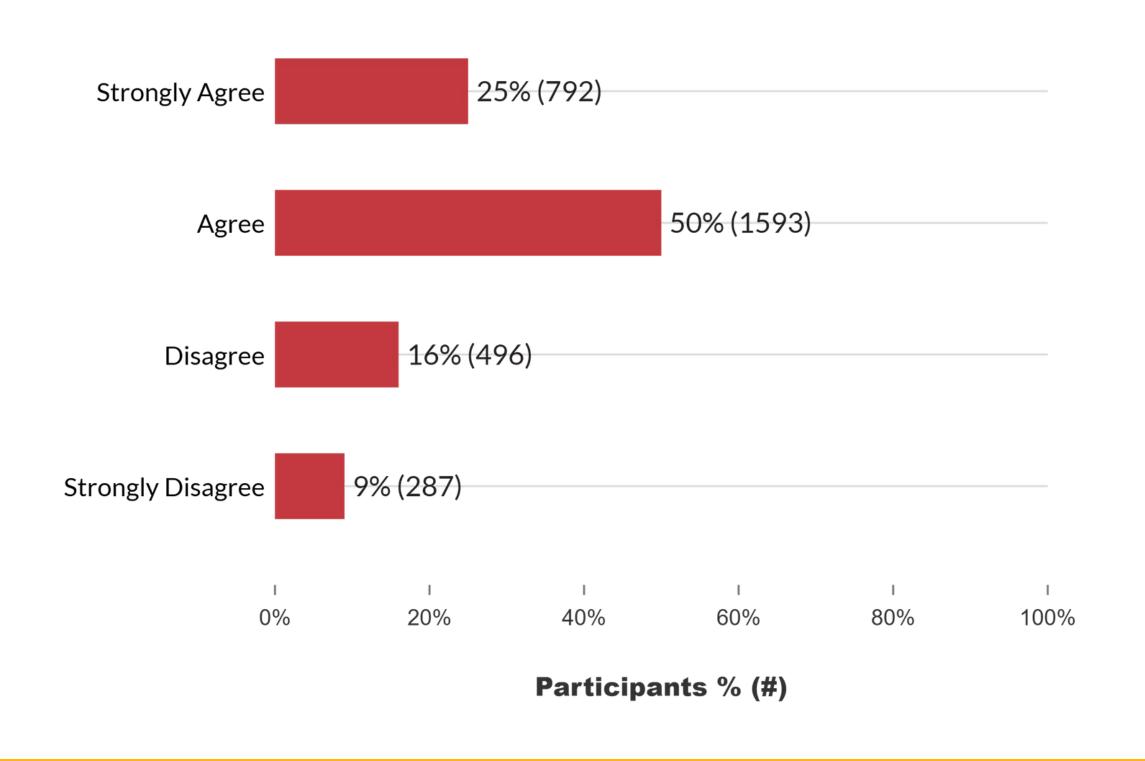
ADULTS AT MY SCHOOL TREAT ME FAIRLY & WITH RESPECT



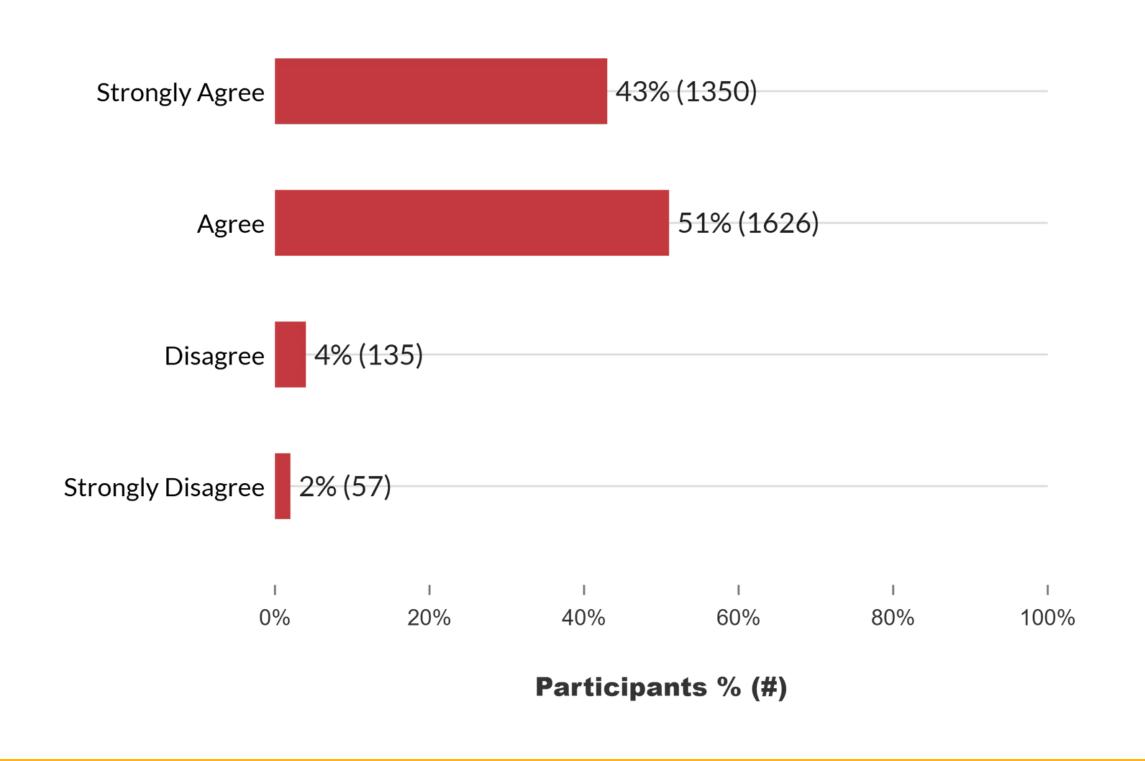
STUDENTS IN THIS BUILDING RESPECT EACH OTHER



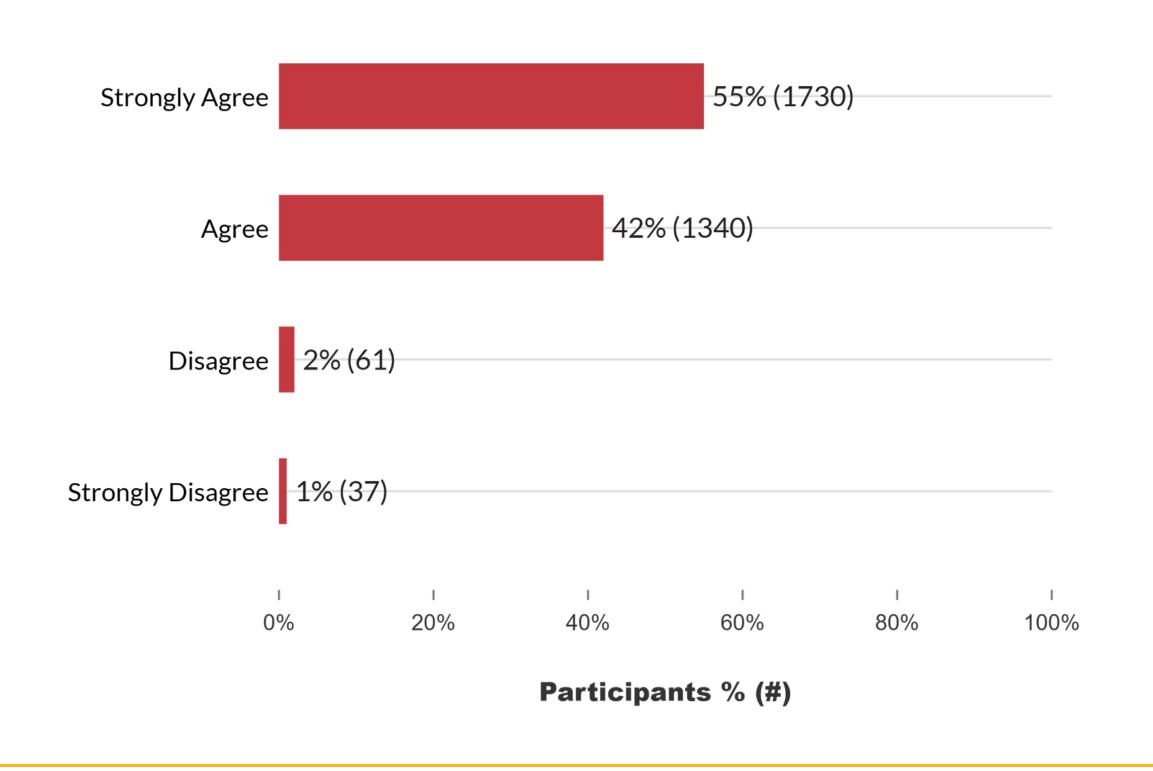
I ENJOY GOING TO SCHOOL



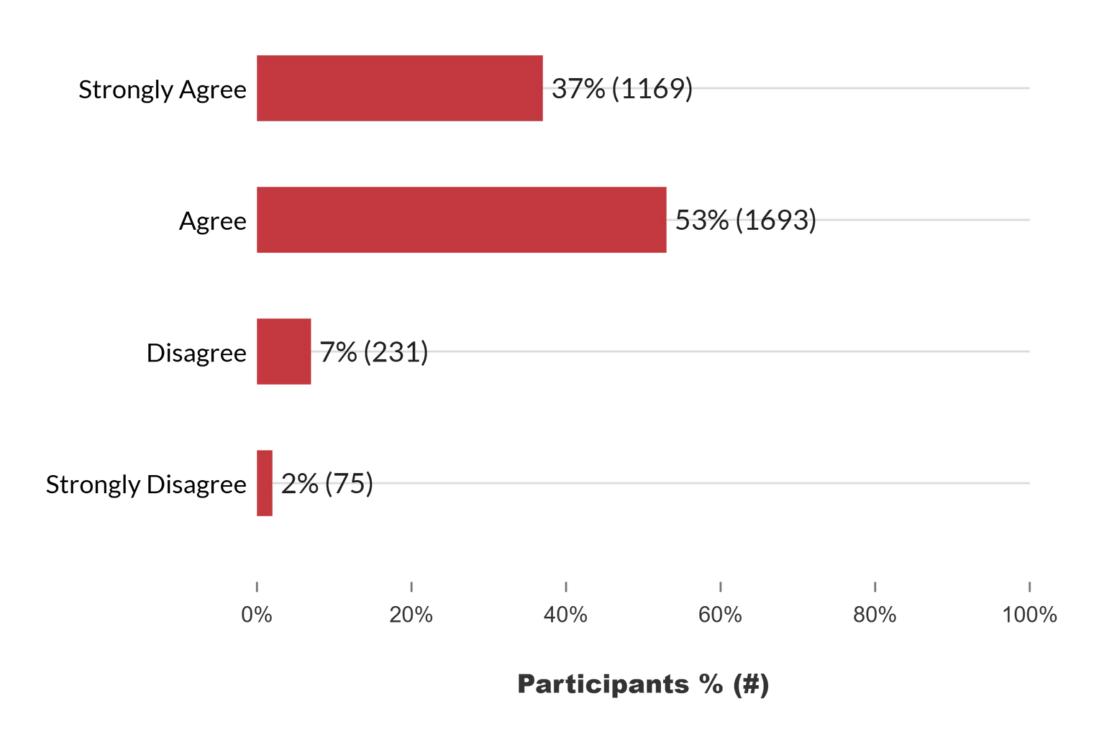
I AM GETTING A GOOD EDUCATION AT MY SCHOOL



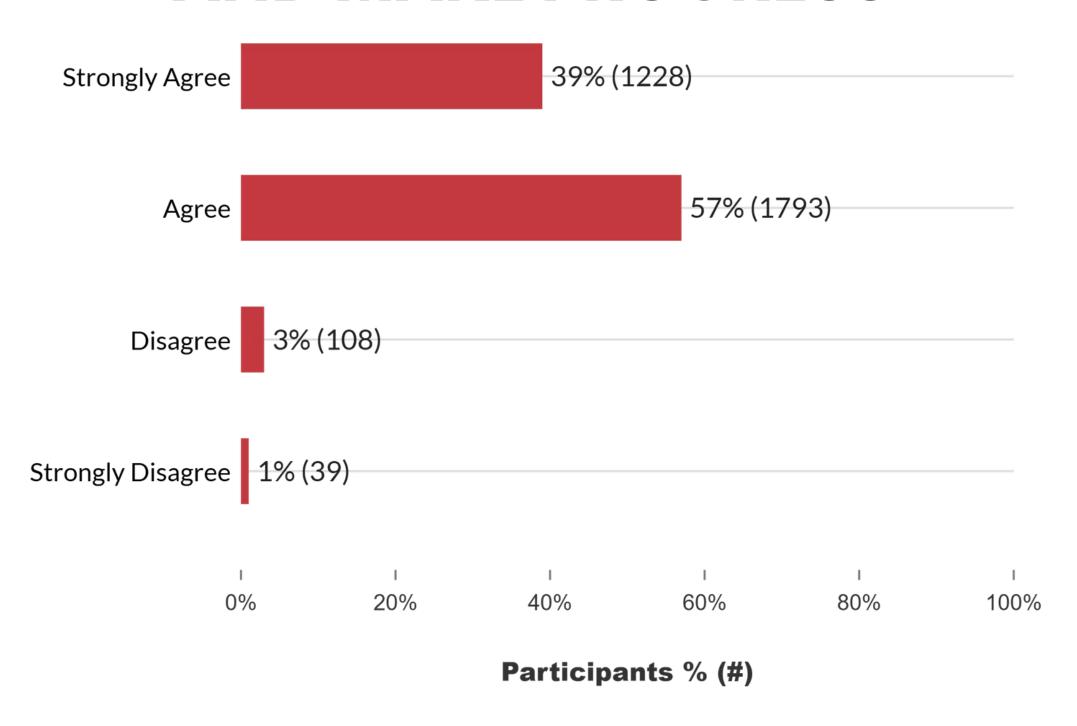
MY TEACHER SHOWS ME RESPECT



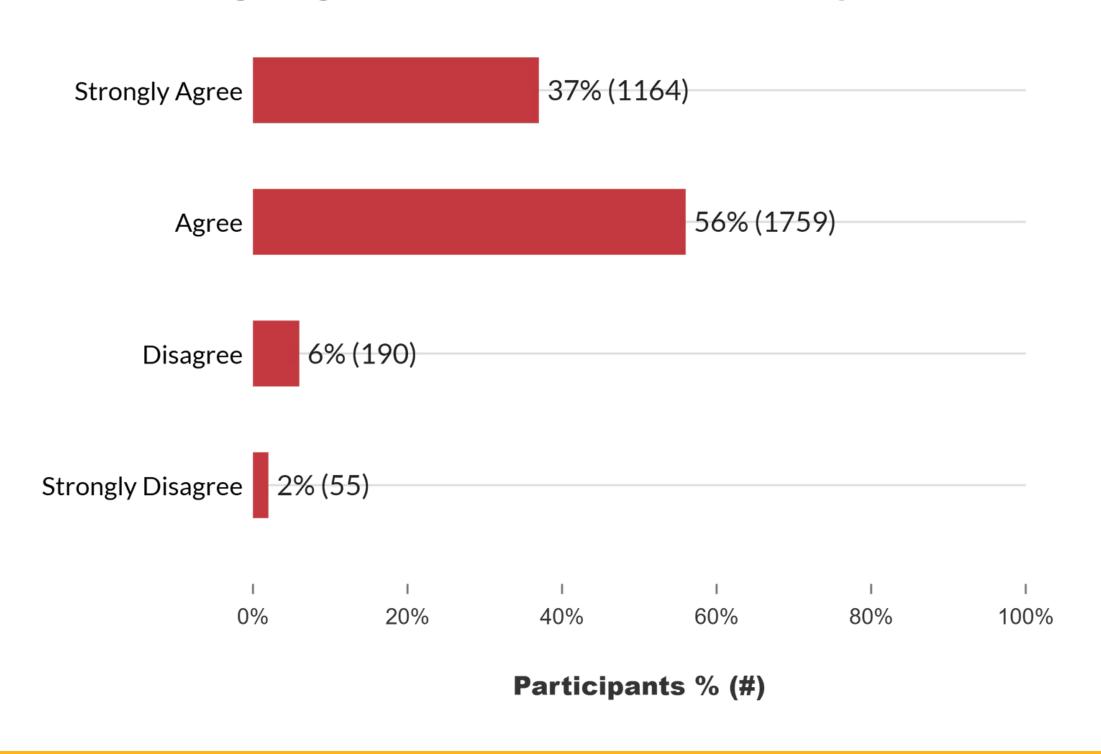
I FEEL SAFE AND NOT SCARED WHEN I AM AT SCHOOL



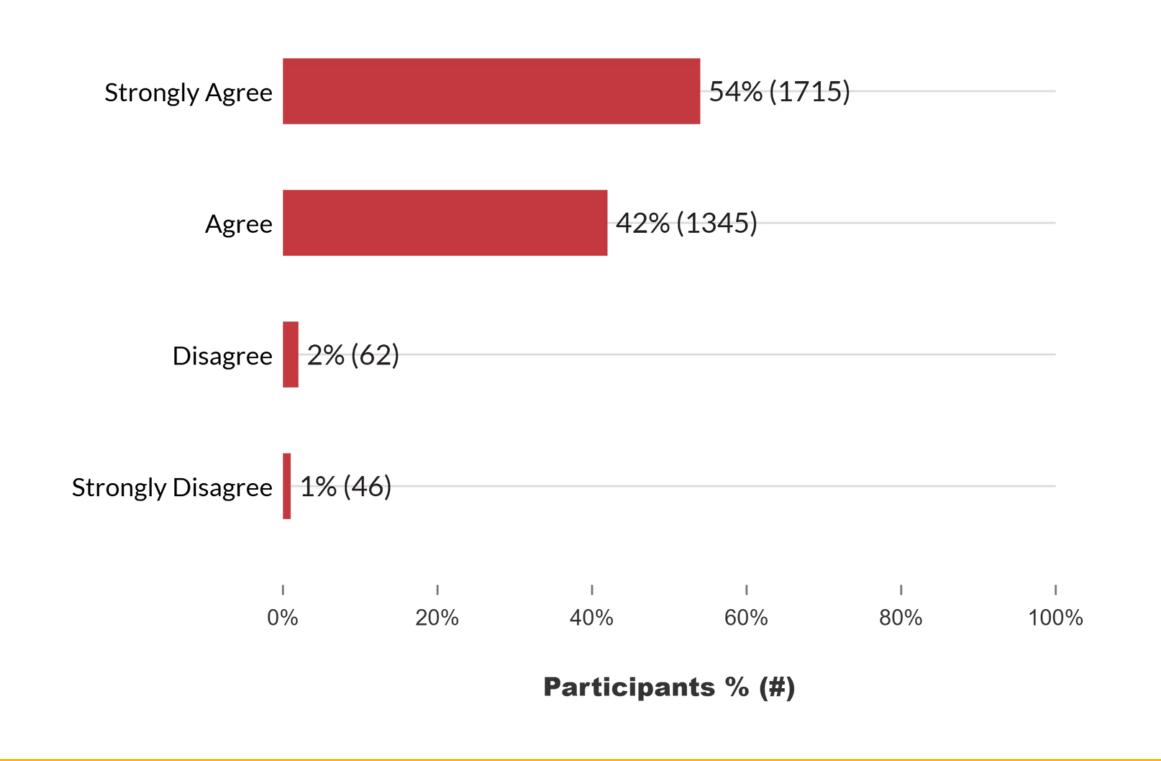
I UNDERSTAND WHAT I NEED TO DO TO LEARN AND MAKE PROGRESS



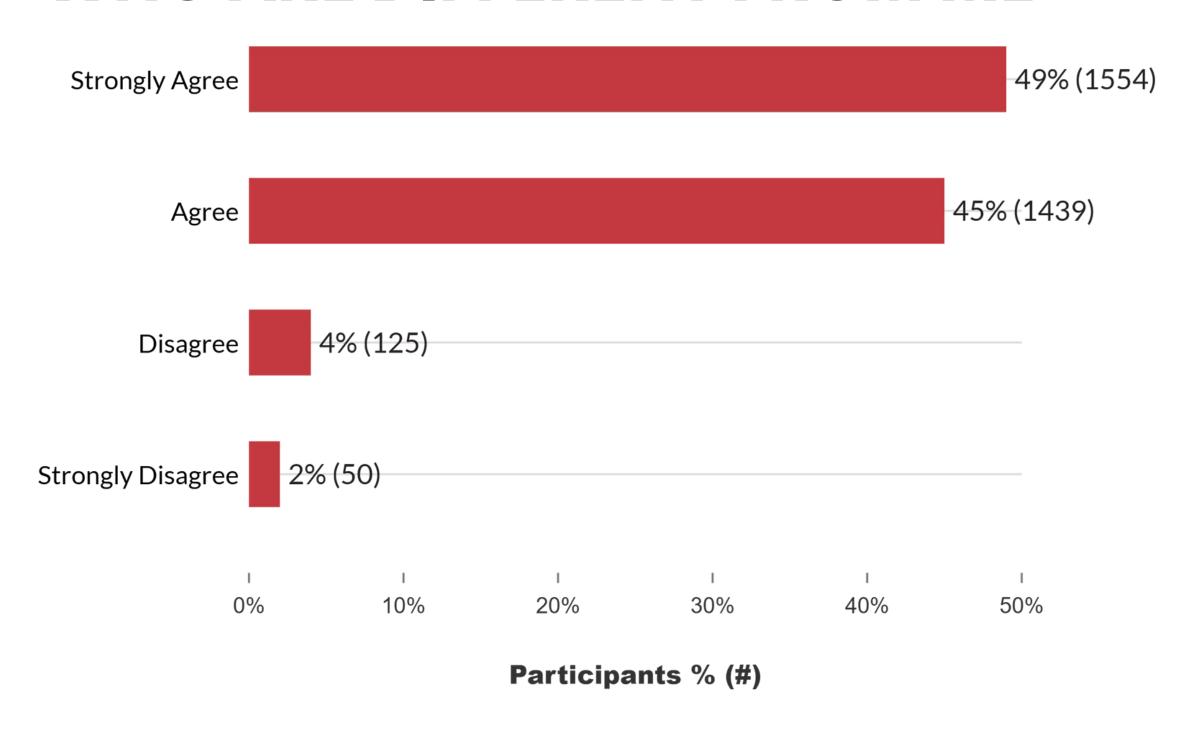
THE ATMOSPHERE AT MY SCHOOL SUPPORTS STUDENT LEARNING



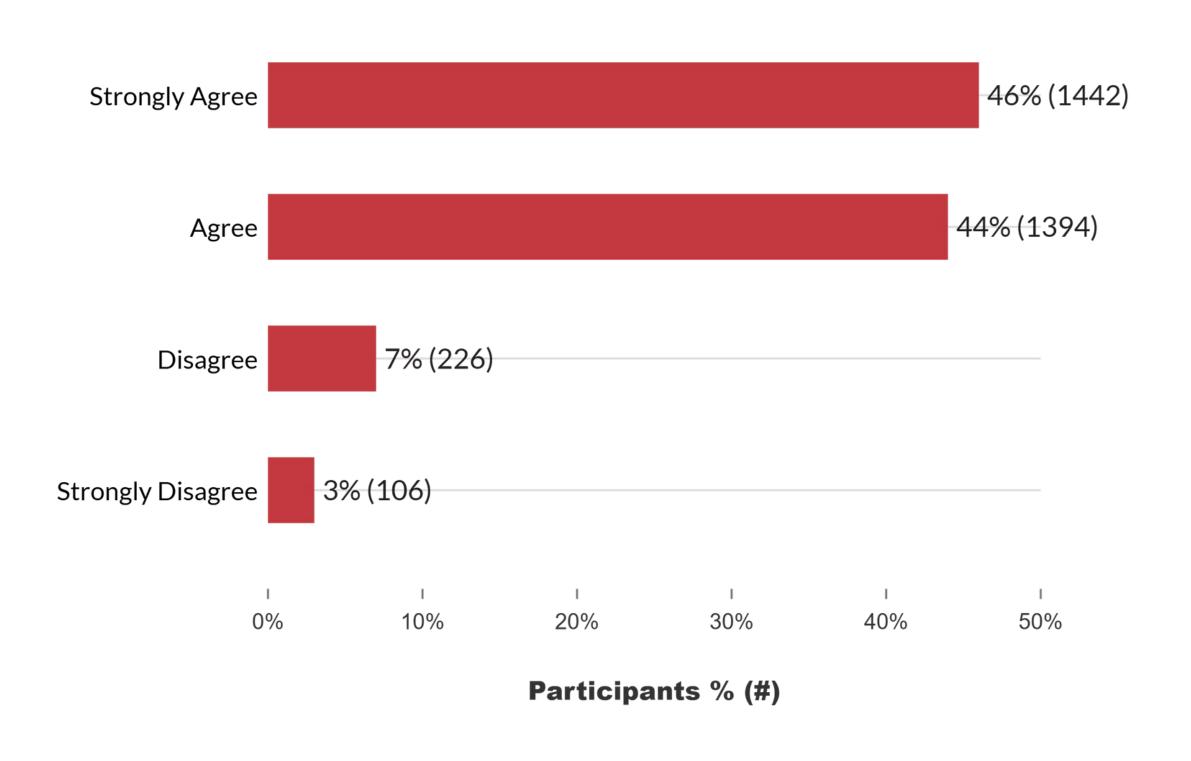
I KNOW THE RULES AT MY SCHOOL



MY SCHOOL TEACHES ME TO RESPECT PEOPLE WHO ARE DIFFERENT FROM ME



THERE IS AN ADULT I CAN GO TO WHEN I AM WORRIEDOR SCARED



Scholars: Summary and Areas to Investigate

Most respondents feel positively about their education experience in the schools surveyed, with the majority indicating satisfaction across various aspects.

Areas to Investigate

- Student Respect Dynamics: With 30% of students lacking confidence in respect among peers, additional investigation into student relations and bullying could be beneficial.
- Facilities and Recreational Time: The desire for longer recess and gym times, as well as mentions of bathroom conditions, point towards potential improvements in school facilities and schedules.





Next Steps

- 1. **Analyze Stakeholder Feedback:** We will closely review the feedback provided by staff, parents, and scholars to better understand their experiences as they relate to our district's core priorities: ambitious instruction, effective leaders, collaborative teachers, supportive environments, and engaged families.
- 2. **Share Results and Planned Actions:** We will share the survey results, key insights, and our proposed actions with various stakeholder groups, including but not limited to Superintendent Advisory Councils, school teams, and community partners, to ensure transparency and shared understanding.
- 3. Align Improvement Efforts with the RIMSD 41 Strategic Plan: Based on the survey findings, we will refine and align our districtwide actions with the goals and strategies outlined in our Strategic Plan. These efforts will guide our work throughout the school year as we strive to improve experiences and outcomes for every student and staff member.

BOARD OF EDUCATION

