## Illinois HOOL BOARD Newsbulletin

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A total of 867 candidates for school employment showed up at the event in Chicago.

## IASB Job Fair a big hit

he 12th annual IASB Job Fair for Teachers, Administrators and Education Majors held on March 17 at Saint Xavier University in Chicago was a great success, judging by the number of participants as well as their enthusiastic responses.

Forty-seven recruiters met or spoke with 867 candidates for current and future teaching and administrative positions. Although advance registration was encouraged, there were 247 onsite registrations.

Organizers received rave reviews: "We found some very attractive candidates," said a recruiter from one school district. "Everything was fine," said another.



Recruiters from Freeport District 145-Greta Harrell, left, and Pat Norman, right—conduct an interview.

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**High School Challenge** 

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## Report ranks state second for preschool accessibility

Illinois is being recognized as a national leader for its commitment to making preschool available to all three- and four-year-olds according to a report by the National Institute for Early Education Research (NIEER) of Rutgers University.

Illinois earned good preschool grades according to *The State of Preschool 2006: State Preschool Yearbook*. Illinois' pre-kindergarten initiatives meet nine of ten quality benchmarks cited by the report. The Yearbook ranks all 50 states on access to, resources for, and quality of state preschool initiatives for the 2005-2006 school year. The full yearbook is available at *http://www.nieer.org*.

## ISBE accepting applications from preschool providers

ISBE is accepting proposals from potential providers of preschool for the 2007-2008 school year. Public and private entities with experience in providing educational, health, social and/or child development services to young children are sought.

An additional \$60 million in funding was proposed by the governor for Preschool For All for FY08, which would allow for another 12,000 children to have access to preschool.

Preschool for All will allow every community to offer preschool in a variety of settings, including schools. It requires that preschools be staffed by experienced teachers who hold bachelor's degrees and specialized training in early education and provide at least two and a half hours per day of high-quality programming.

ISBE has posted the Request for Proposals on their Web site at: http://www.isbe.net/earlychi/preschool/default.htm. The information is available in both English and Spanish. Proposals must be delivered to the ISBE no later than May 3.

## State offers tech literacy guidelines under NCLB pressure for standards

fter being told by researchers that Illinois schools have some key gaps in technological literacy, the Illinois State Board of Education has decided to set standards and definitions of how to educate students.

The board is attempting to define how technology should be used in the classroom. Thus far, it's to "communicate, collaborate and connect" information and learning. They will vote on the state's final definition in coming weeks.

But digital advocates say it is more complex than that. The main problem is that teachers are not incorporating technology into their curriculum.

Only 13 percent of nearly 6,000 Illinois teachers surveyed last year reported using the basic technological threshold in class, a standard created nearly a decade ago. Among 641 principals asked, 7 percent said teachers drew technological standards into their lessons.

The state is feeling the pressure of the No Child Left Behind Act (NCLB), which mandates that every school district nationwide grade the technological literacy of its eighth-grade students, starting next February. Local districts will then decide how best to measure it.

Illinois received more than \$11 million in federal dollars to help local school districts get more computers and technology resources in class. All but 67 of the state's 874 districts received some federal money for technology.

The question is, do teachers know enough to teach technological fluency? One district high school decided to invest in computers that rely on a common set of software, to solve some of those issues.

"It took away the argument, 'I don't bother with using technology because it never works when I need it to work," said Elgin District U-46's chief financial officer John Prince. "Before we did anything else, we wanted to establish a baseline of what would be expected technology in every classroom and every building."

In many provisions the NCLB law penalizes schools that don't meet lawmakers' expectations, which is forcing schools to take a hard look at technology and how it is employed in the classroom. But unlike NCLB's aca-

NCLB. . .mandates that every school district nationwide grade the technological literacy of its eighth-grade students

demic expectations — a cornerstone of the accountability movement that penalizes shortfalls with sanctions — falling short on technology will not have consequences.

"It doesn't have quite the same degree of teeth," according to U.S. Deputy Education Secretary Raymond Simon. "Without the — and I hate to say it — penalty components of other (No Child Left Behind) requirements, I don't know how committed educators are going to be to really pursue the intent of the legislation," Simon said.



### Illinois Association of School Boards

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## District profiles show continued financial improvement

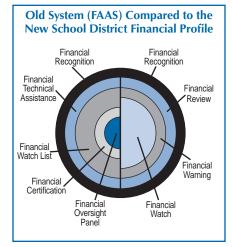
Illinois' latest annual "financial profile" of every public school district in the state shows schools' financial health continuing to make improvements. Nearly 60 percent of Illinois districts are now in the highest category, receiving financial recognition, while only 6 percent are on the financial watch list.

"In the last five years, many school districts have been faced with financial problems and tough decisions that had to be made," said Interim State Superintendent Christopher A. Koch. "Seeing our schools becoming more financially solvent is a good sign, however we must continue to work together to get additional resources for our students."

The new financial profile is based on the Illinois State Board of Education's analysis of school districts' June 30, 2006 Annual Financial Reports. Each school district receives a designation in one of the following four categories (highest to lowest): Financial Recognition; Financial Review; Financial Early Warning; and Financial Watch.

For the 2007 Financial Profile, the ISBE list shows:

• Financial Recognition: 513 districts,



up from 488 in 2006

- Financial Review: 193 districts, down from 225 in 2006
- Financial Early Warning: 115 districts, up from 109 in 2006
- Financial Watch: 53 districts, down from 59 in 2006

In addition to making gains over the FY06 Financial Profile (based on FY05 data), Illinois districts have made significant improvements since the 2004 Financial Profile (based on FY03 data).

- 59% in 2007 get financial recognition, up from 40% in 2004
- 22% are on financial review, com-

pared to 27% in 2004

- 13% are on financial early warning, compared to 16% in 2004
- 6% are on the financial watch list, compared to 17% in 2004

The list is created by using five indicators of financial performance:

- Fund Balance to Revenue Ratio
- Expenditures to Revenues Ratio
- Days Cash on Hand
- Percent of Short-term Borrowing Available
- Percent of Long-term Debt Remaining

The ISBE Web site contains the newly updated list, searchable by district name, county or designation at http://www.isbe.state.il.us/sfms/P/profile.htm. Included is a searchable five-year profile analysis of any district [linked at http://www.isbe.state.il.us/sfms/P/profile.htm], showing each school district's total profile score and every key indicator.

For questions regarding the school district financial profile, phone Ken Wargo or Lou Ferratier of ISBE at 217/785-8779 or email kwargo@isbe.net, or lferrati@isbe.net.

### Exelon tax challenges could cost schools expected funds

t a time when many underfunded schools are paying markedly higher electric bills to the firm, Exelon Energy Company is pursuing tax appeals on the value of its power plants that could cost local schools millions of dollars in anticipated revenue.

In one case before the DeWitt County Board of Review, attorneys for the utility differed with a lawyer for seven local taxing bodies on how the value of a central Illinois nuclear plant should be assessed.

DeWitt County assessors recently placed a taxable value of \$200 million on the Clinton Power Station. Exelon's estimates placed the equal-

ized assessed value at just \$168 million, but local taxing bodies estimated the value at about \$202 million. The taxable value of the plant currently is \$100 million.

Exelon's appraisal would result in a tax bill of \$7.7 million, a 34 percent increase over 2005, but the county's estimates would mean a tax bill of \$8.5 million, or 66 percent over 2005.

Clinton CUSD 15 has planned its budget around the \$200 million figure, according to school officials. The difference between the two estimates would cost the school district about \$400,000, according to district projections.

The taxing board was expected to

issue its ruling on the Exelon appeal before April. If the board rejects the appeal, Exelon will take the matter to the Illinois Property Tax Appeal Board, where the DeWitt County case would join several similar appeals.

In a similar example, this one located in northern Illinois, the School Board and administration of three local school districts are keeping tabs on changes in the assessed value of the Byron Nuclear Station. Seneca CCSD 170 Superintendent Larry A. Walker told the Seneca board at a recent regular school board meeting that both Byron CUSD 226 and Oregon CUSD 220 – as well as plant owner Exelon – have appealed the value of the Byron power plant.

## Third-party contracting limits eyed by lawmakers

bill limiting the ability of school boards to contract for non-instructional services from outside vendors is on its way to the Illinois House floor. School management officials believe the proposal could seriously affect the bidding process.

Under HB 1347 (Hannig, D-Litchfield):

- a 90-day written notice would have to be given to educational support personnel (ESP) before any layoff;
- no contract could be entered into with a third party during the term of a collective bargaining agreement;
- a contract with a third party could only take effect at the beginning of a fiscal year;
- the third party would have to provide comparable insurance and benefits and would have to list the number of employees and wages that would be paid to those employees;
- the third party would have to disclose criminal and disciplinary records and sexual misconduct issues of the employees working for the school;
- the school board would have to provide a cost comparison before entering into the contract showing the anticipated impact on every expenditure category and account;
- the school board would have to review and consider all bids by third parties in open, regularly scheduled

school board meetings;

- at least two public hearings would have to be conducted to discuss the contract (prior to two regularly scheduled board meetings) and at least 6 months notice would have to be given before the first public hearing; and
- any new service contract would have to require the contractor to offer available employee positions to qualified school district employees terminated as a result of the service contract.

"These burdensome requirements would make it nearly impossible for a school district to contract for non-instructional services," said Ben Schwarm, Associate Executive Director of IASB. "The difficulty in implementing the changes would discourage vendors from bidding on school proposals; and would likely prohibit school districts from contracting with them."

Supporters said the task of providing essential services in public schools should be left up to public school employees because they can be held more accountable than others.

In other action, a bill that contains stringent new requirements on school districts regarding the care of students with diabetes was recently approved by the House Elementary and Secondary Education Committee. Opposed by school management lobbyists, the bill is now before the full House.

Specifically, HB 146 (Cross, R-Oswego) requires a diabetes medical management plan to be submitted for any student with diabetes whose parents request it. If the parents submit a plan, the school principal would be required to assign a school nurse and a school employee who volunteers to be trained to be an aide to provide diabetes care for the student. Where a diabetic student attends school, one volunteer aide would be required if there is a school nurse; if no nurse is assigned to the school, then three volunteer aides would be required.

The bill also requires a school to provide an information sheet to school employees that provide transportation for a diabetic student and to any employee who supervises a school-sponsored activity in which the student engages. A school district could not restrict the assignment of a student with diabetes to a particular school on the basis that the school does not have a full-time school nurse or the required volunteer aides, nor could a school deny access to a student on the basis that a student has been diagnosed with diabetes.

School lobbyists said that, while concerns about providing good care at school are already taken seriously by schools, districts should have the opportunity to adopt local policies to address the problem and to establish training components for their staff that would sufficiently accommodate diabetic students.

## Federal and state-mandated health plans address obesity

etting kids – and parents and staff members – in shape at schools is a new worry for school officials all over the country who had to have school "wellness" plans in place last fall.

The required plans are designed to address increasing nationwide concern about obesity by getting kids involved in healthy physical activity and mixing in healthier food choices at school.

"People everywhere are getting fatter," according to Vijaya Jain, a University of Illinois dietitian. Jain spoke at a recent nutrition conference at the university, which was attended by school officials from all over the state. "More than 9 million U.S. children and youth from 6 to 19 are considered to

be obese. Portion sizes are ballooning. Kids are walking out of the 7-Eleven with 26-ounce cups," she said.

Many teachers and school leaders agree. **Tuscola CUSD 301** Superintendent Joe Burgess said his district has started before-school fitness classes and has introduced other physical activities like aerobics and Jazzercisetype classes to address fitness.

# IASB workshops offered for new board members

he Basics of School District Governance workshop is one of the core pieces of IASB's School Board LeaderShop series of training for newly elected members of local boards of education.

This day-and-a-half workshop for new board members will be offered in May 2007 (see dates below). Participants will acquire a working knowledge of the following:

- The role and work of the school board and how to distinguish it from the role and work of the superintendent and staff;
- The school board's relationship to the community;
- How each member relates to the full board:
- Some practical tips as well as pitfalls to avoid.

Participants also will have an opportunity to try out some tools and procedures that make a school board effective and sharpen their own decision-making skills, and much more.

#### School law and finance

The Association is also offering a second, equally important, workshop for newly elected board members. It is called The Basics of School Law and Finance. This day-and-a-half workshop will cover the basic knowledge that board members typically need for making informed decisions in the areas

of school law and finance.

Tuition is \$180 per workshop for either LeaderShop training event, and this includes materials and meals. Sign up for both workshops and save \$40, with a tuition charge of \$320. And superintendents attending a workshop with their board can join them for just \$50 per workshop, or \$85 if they sign up to attend both.

The workshops will be offered at the following locations:

- Governance, May 4-5, Carbondale
- Governance, May 11-12, Decatur and Tinley Park
- Law and Finance, June 1-2, Bloomington
- Law and Finance, June 8-9, Naperville and Rend Lake

IASB is also offering both workshops in a single three-day session:

- June 14-16, Springfield
- June 28-30, Chicago

Both three-day workshops run from Thursday morning through Saturday afternoon and will cost \$320 per person. Lodging is also available at discounted rates. Register online by visiting http://www.iasb.com or get your registration forms by calling IASB at 217/528-9688 or 630/629-3776, ext. 1103.

For more information visit IASB's Web site at www.iasb.com/calendar/calendar.cfm.

#### Bill approved to require seat belts in school buses

he House Transportation Committee approved a bill that would require all new school buses to be equipped with seat belts, beginning July 1, 2008. The legislation, HB 381 (Coulson, R-Glenview), also provides that the Illinois State Board of Education shall adopt rules to ensure that school districts require all passengers on those buses to wear seat safety belts.

Previous bills with similar require-

ments have been opposed by school management.

For more information about the latest legislative developments, visit the General Assembly's Web site at: www.ilga.gov. You can also keep up with weekly alerts from the Alliance Legislative Reports. Interested school board members can contact the Alliance by e-mail to request to be placed on the Alliance report list; e-mail: bschwarm@iasb.com.

### EWS FROM IASB

#### **IASB** new member district

In March, Christopher CUSD 99 in Franklin County became the newest member district in the Illinois Association of School Boards. The district is located in the Egyptian Division of IASB, with Dave Love as Field Service Director.

This latest addition brings IASB's member count to 854 school districts among the state's total district count of 872.

#### Watch mail for Journal

School reform efforts have moved

from the elementary level into high schools as districts look for ways to address the new three R's of education: rigor, rel-



evance and relationships.

The May/June issue of *The Illinois School Board Journal* looks at these efforts, as well offering insights into block scheduling, how to decipher a salary schedule and seven reasons why contract bargaining should be confidential.

#### Help plan division meetings

Would you like to help plan the program for upcoming dinner meetings in your division? Then you need to attend your division governing committee meeting. Get the complete schedule from the IASB calendar of coming events at <a href="http://www.iasb.com/calendar/">http://www.iasb.com/calendar/</a>.

On the calendar page you can look over All Upcoming Events or search to look only at the list of upcoming IASB division meetings. To view the division meetings list, use the appropriate drop-down menu, headed "Event Type," then highlight your selection, "IASB Division Meetings," and click on "Search."

# EWS HEADLINES

Arlington Heights (March 7, The Daily Herald) A member of the committee to re-elect three Northwest Suburban High School District 214 school board members reports he's destroyed the lists of graduates' names and home addresses he got via a Freedom of Information Act request. The individual, a retired Prospect High principal, had requested the records for the classes of 2005 and 2006 in hopes, he said, of sending out a letter encouraging the recent graduates to register to vote, but his plan triggered a controversy over privacy concerns.

Carpentersville (March 14, *The Daily Herald*) After a pivotal school board vote on privatizing bus service for Carpentersville District 300, 31 bus drivers called in sick, delaying buses and forcing the cancellation of two bus routes. That came the day after the board voted 5-2 to reject a new contract with the bus drivers union and instead turn the troubled department over to a private firm for at least the next three years.

Chicago (March 9, Chicago Tribune) Chicago District 299 Superintendent Arne Duncan and Chicago Teacher's Union President Marilyn Stewart announced their support for the governor's tax and spending plan aimed at investing \$10 billion in Illinois schools over the next four years.

**Chicago** (March 13, *Chicago Sun-Times*) Tardy high school scores from the state exams showed few gains, with science and reading scores dropping a bit, and math results up a little.

Des Plaines (March 6, *The Daily Herald*) The race for the East Maine Elementary District 63 school board is now uncontested after two candidates' names were removed from the ballot due to alleged incomplete filings of required paperwork. One of the candidates said she will fight the electoral board's ruling, however, and resolves to return to the race.

Grayslake (March 9, *The News Sun*) Local school districts will receive a boost from new fees adopted the first week of March by the Grayslake Village Board. Village trustees increased their residential development impact and transition fees, both benefiting Grayslake Elementary School District 46 and Grayslake Community High School District 127. The fees are collected from new subdivisions and planned unit developments and passed on to the school districts.

Knoxville (March 16, *The Register-Mail*, Galesburg) About 15 Knoxville CUSD 202 residents asked the school board questions on March 15 about a \$5.3 million contract for building improvements approved four months ago. Concerns raised include the scope, cost and necessity of the projects and that news media reported only one bid.

Laraway (March 11, Joliet Herald News) A failed attempt to challenge the petitions of six black candidates running for the Laraway CCSD 70C Board of Education has turned into a letter-writing campaign accusing an incumbent member of discrimination. He said he challenged the nominating petitions of six school board candidates because he saw errors when reviewing their petitions, not because of their race.

Morris (March 14, Morris Daily Herald) All-day kindergarten is back in Morris District 54 after the school board approved it at one elementary school. The program was cut to half-days three years ago, but the board said it figured out a way—mainly by qualifying for more state funding for the program—to make the added hours cost-neutral.

Rockford (March 13, Rockford Register Star) Critics say the state lowered the bar for eighth graders and gave kids extra test time on standardized test in 2006. Illinois Business Roundtable President Jeff Mays said with all the changes surround-

ing last year's testing it is little wonder that Illinois schools saw huge leaps in 2006.

**Saratoga** (March 14, *Morris Daily Herald*) A swap of schools between Morris Elementary School Dist. 54 and Saratoga Dist. 60C is not in the offing despite some rumors to the contrary.

St. Charles (March 13, *The Daily Herald*) St. Charles CUSD 303 school board members say they are ready to be recorded. The board on March 12 directed its attorney to draft a new policy allowing the board secretary to tape record public meetings. Under the plan, the recordings will be used only by the board secretary to write summaries of each meeting for board approval.

Stanford (March 13, Pantagraph) Students at Olympia's three elementary schools will soon begin their middle-school careers a year earlier, starting in sixth grade. The decision aims to make students' transition between elementary and high school a little easier.

**Sullivan** (March 10, Decatur Herald & Review) Sullivan CUSD 300 believes it could place a wind turbine by the high school with the potential to slash the district's \$100,000 annual power bills by up to 50 percent.

Vernon Hills (March 8, *The Daily Herald*) After years of subsidizing a school resource officer, Vernon Hills officials want Hawthorn Elementary District 73 to pay a greater share of that cost. This year District 73 paid \$30,000 toward the officer's salary—the first time it has reimbursed the village since the program was launched there in 2001.

West Chicago (March 7, *The Daily Herald*) The teachers organization informed the school board of West Chicago Community High School District 94 that union members are frustrated with a new academic schedule and expect to be included in management decisions.

### GRT plan competes with 'tax swap' plan on school funding

overnor Rod Blagojevich's recent proposal for instituting a gross receipts tax (GRT) to boost school funding by \$1.5 billion in fiscal year 2008 – and \$10 billion over four years – is at cross purposes with school funding reformers' so-called "tax swap" plan. Momentum had been building in recent years for a tax swap funding overhaul plan designed to boost funding for schools to more adequate levels by raising income taxes and lowering local property taxes.

Education advocates maintain the swap would create a fairer process than the current system and its reliance on local property values, which leads to great variations in funding from one local school district to the next. Legislation to enact the swap has been introduced in both the Illinois House and Senate as SB750 and HB 750 (sponsored by Sen. James Meeks and Rep. David Miller).

The legislation would increase the individual income tax rate from 3 percent to 5 percent while also increasing the corporate income tax rate from 4.8 percent to 8 percent. It would also broaden the sales tax base to include many consumer services. The bill would increase revenue by over \$9 billion in order to provide: 1) \$2.7 billion worth of property tax relief, 2) \$2.1 billion in new funding for education, 3) \$900 million for targeted tax relief through a Family Tax Credit, and 4) \$300 million for higher education.

But the governor, long opposed to anything that involves an income tax increase, put forward the GRT instead, asking for a .05 percent tax on goods, and 1.8 percent tax on services. School supporters say his plan does not tackle the state's basic inequities in school funding, from district to district, although it does boost the level of funding across the board, perhaps making the inequities easier to endure.

General state aid to schools would be increased by \$800 million, raising the foundation level by \$724 per pupil, to \$6,058. Schools could use the funds to improve textbook quality or invest in teachers, for example.

The governor's proposal calls for a GRT only for businesses with \$1 million or more in sales receipts, essentially exempting small businesses from gross receipts taxation. The Blagojevich proposal also exempts out-of-state exports from the GRT, along with retail food and drugs products, insurance products, Medicaid payments to doctors and hospitals, and several other categories of products and services. Businesses exempt from the GRT, however, still would be subject to corporate income taxes.

Education supporters said Blagojevich's promise of so much more money could quiet the calls for more mainstream changes in the tax structure. The income tax is "mainstream" because most states fund schools at least in part through such a state income tax, but few have ever funded schools through a GRT.

The GRT idea originated during the Great Depression at a time when incomes in most economic sectors were low, and dwindling, and the states needed a new revenue stream. Since then all but a few of the original gross receipts taxes have been eliminated. But the governor noted the success that Ohio, Washington, Hawaii, Texas and Delaware have had using a GRT.

GRTs are referred to by any number of names, including turnover tax, business and occupation tax, alternative minimum assessment, and commercial activity tax. Recently the GRT reappeared as part of a replacement tax structure in Ohio and Texas, but only as part of a broader restructuring in which more burdensome taxes were eliminated, and as an alternative tax in Kentucky and New Jersey. New Jersey has since phased it out of existence. Michigan recently scrapped its GRT after gripes that the tax put firms there at a competitive disadvantage.

A GRT is politically attractive because it is, on its face, a low rate (generally less than 1 percent); it will raise a lot of revenue (more than \$6 billion per year in net revenues). The first full

year of implementation in Illinois would be tax/calendar year 2008. These new revenues would pay for investment in critical areas including: Illinois Covered healthcare plan, P-12 Education and debt service for the capital program; and it is focused on businesses. But a basic GRT applies to all goods and services and the tax is applied to those goods and services each time they change hands in the distribution chain (while GRTs are not noted in the price of goods and services, it is estimated that the tax is applied 5 to 6 times on goods and 1 to 1.5 times on services).

Critics say the effect of this broad, multiple taxation will be a higher cost of goods and services for consumers and businesses. Business interests say studies have shown that a significant portion of a tax on business inputs, such as a GRT, is passed on to consumers, and another portion of the tax is borne by employees in the form of lower wages. Further, they say businesses in Illinois might have to compete with lower-cost goods and services from states that do not impose a gross receipts tax.

But the governor counters that business has not been paying its fair share. In 1977, the corporate share of the state income tax was 21 percent, while individuals paid 79 percent. Today, according to the governor, the corporate share is 12 percent and individuals pay 88 percent. "In fact, the average taxpayer in Illinois pays \$1,500 in state income taxes while over 12,500 of the largest companies that do business in Illinois pay on average \$151 in corporate income taxes," the governor said.

Business groups insist corporations do pay their fair share. They point to recent tax burden studies compiled by Ernst & Young revealing that employers pay 49.8 percent of all state and local taxes in Illinois, a higher percentage than employers in other regional states and far above the national

See GRT proposal on page 8

## **High School Challenge conference** set for June 14-15 in Bloomington

he Illinois State Board of Education is asking high school educational leaders to mark their calendar now and plan to attend this year's High School Challenge, June 14 and 15 in Bloomington. The conference, endorsed by IASB, is designed to create awareness of the changing global economy and the need to prepare Illinois students for the world in which they will live and work.

The theme for the event this year, the second year for the conference, is Rigor and Relevance + Relationships = Results.

Details about the event, including registration information, will soon be available at: http://www.isbe.net/high\_school/default.htm. For more information, contact: Mark Williams at ISBE by e-mail at: mawillia@isbe.net.

#### GRT from page 7

average of 44.9 percent. Corporate income tax liability may not be a good indicator of the true tax burden or economic activity assumed by employers. Corporate income taxes only account for 8 percent of the total Illinois business tax burden. It ranks fifth in importance after property, payroll, sales and use, and utility taxes.

The Taxpayers' Federation of Illinois, one of the state's most influential business groups, is opposed to the gross receipts tax on grounds that it is poor tax policy and would unfairly burden Illinois consumers and Illinois businesses. The Illinois Chamber, another significant business group, agrees with that assessment, stating: "The political appeal of a gross receipt tax is understandable; politicians with big government spending plans can mask the true costs from citizen taxpayers

by washing revenue through the many transactions that occur in the course of doing business. This is commonly called tax pyramiding. It compounds tax liabilities throughout the supply chain until the cost falls on the final consumer in the form of higher prices," according to the group's president.

Supporters of the governor's plan include state teachers organizations, including the Illinois Federation of Teachers, and the Illinois Education Association, both of which endorsed the plan in March.

Committees in both houses of the legislature began taking up the governors' proposal in late March and early April. But in order to win approval before the scheduled adjournment, the plan needs to be approved by both houses of the legislature within roughly a month.



May 1 – Abe Lincoln Governing Committee Meeting, Beachhouse, Decatur, 6 p.m.

May 1 – Corn Belt Division Summer Governing Meeting, McDonald's Restaurant, Fairbury, 6 p.m.-Registration; 6:30 p.m.-Dinner

May 1 – Egyptian Division Summer Governing Meeting, Holiday Inn, Mt. Vernon, 6:15 p.m.

May 2 – Kaskaskia Governing Committee Meeting, The Depot, Vandalia, 6 p.m.

May 2 – Central IL Valley Division Summer Governing Meeting, The Chateau on the Lake, N. Pekin, 6 p.m.-Registration; 6:30 p.m.-Dinner

May 3 – Shawnee Division Summer Governing Meeting, Bennie's Italian Foods, Marion, 6:15 p.m.

May 3 – Blackhawk Division Summer Governing Meeting, The Cellar, Geneseo, 6 p.m.-Registration; 6:30 p.m.-Dinner

May 4-5 – Basics of School District Governance Workshop, Touch of Nature, SIU Carbondale, Friday: 11 a.m.-5:30 p.m.; Saturday 8 a.m.-3 p.m.

May 5 – Board Presidents Workshop, Touch of Nature, SIU Carbondale, 8 a.m. - 3 p.m.

May 8 – Western Division Summer Governing Meeting, Chandler's Neighborhood Grill, Macomb, 6 p.m.-Registration; 6:30 p.m.-Dinner

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