"Education Funding Toolkit for Communicating with Legislators" in the IASA Two Rivers Region

Purpose – To open a dialogue between legislators and school superintendents concerning how our schools are financially affected in terms of:

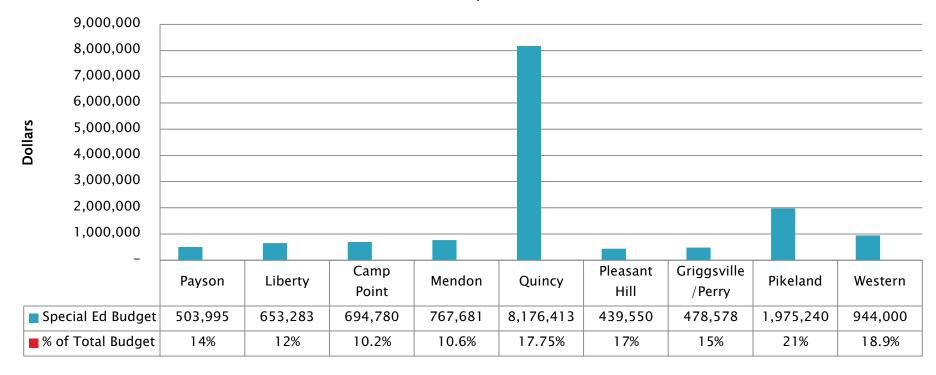
- → Special Education Costs
- → Mandated Categorical Payments
- → Unfunded and/or Under-Funded Mandates
- → General State Aid
- → Equalized Assessed Value

Special Education Costs

- ➤Illinois Special Education Funding covers a majority of the Mandated Categorical Payments (Special Education Extraordinary, Special Education Orphanage, Special Education Personnel, Special Education Private Tuition, Special Education Summer School, and Special Education Transportation).
- A serious concern regarding state special education funding is that the payments have traditionally been late or may become extinct in current economic times. This forces school districts to assume responsibility for the shortfall, taking away money from other programs and services.
- ➤ Special education is grossly underfunded by both the Federal and State Governments.
- ➤ The total FY10 special education budget for the Two Rivers Region districts is \$30,402,252. Districts are spending from 7.3 to 25 percent of total dollars available to educate and provide services to special education students.

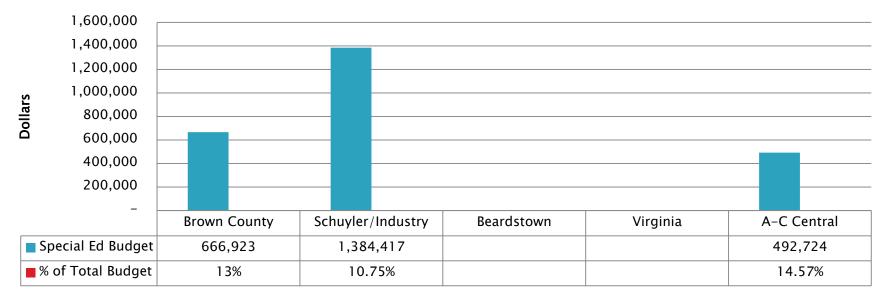
Special Education Costs 09–10

Adams/Pike



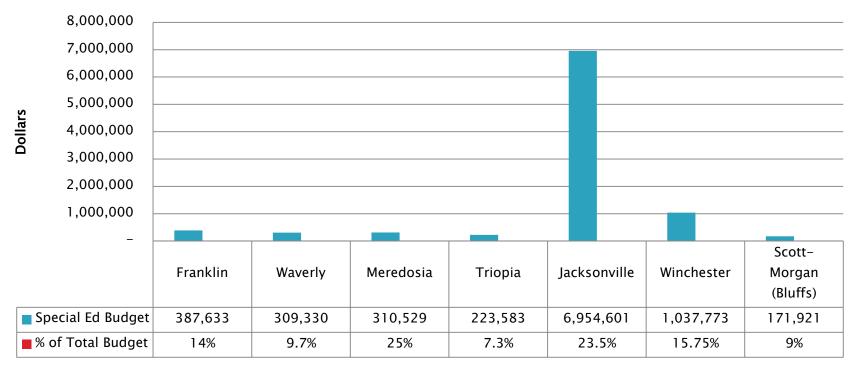
Special Education Costs 09-10

Brown/Schuyler/Cass



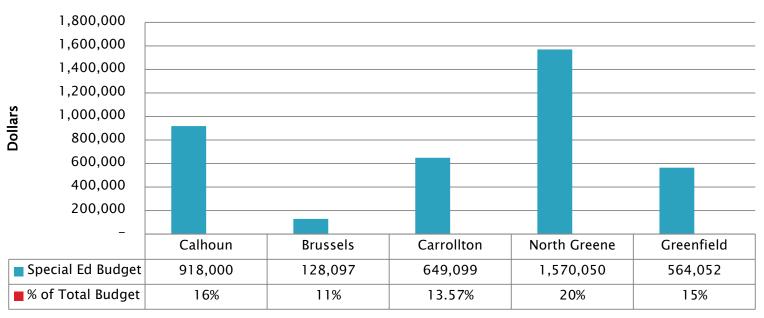
Special Education Costs 09-10

Morgan/Scott



Special Education Costs 09-10

Calhoun/Greene



Special Education Costs

<u>Possible Solution</u>

➤ Legislation should allow school districts to levy for shortfall costs outside the tax cap and should allow non-PTELL school districts to levy actual Special Education costs instead of being restricted by the limiting rate.

Mandated Categorical Payments

Mandated Categorical funding provides partial reimbursement for nine programs required by the State. The major concern is the lateness and/or future availability of funds to cover mandated categorical payments:

- >Lunch/Breakfast
- > Regular Orphanage
- ➤ Special Education Extraordinary
- ➤ Special Education Orphanage
- ➤ Special Education Personnel
- ➤ Special Education Private Facility (Tuition)
- ➤ Special Education Summer School
- ➤ Special Education Transportation
- > Regular Transportation

and other major categoricals:

- ✓ Early Childhood, Reading Improvement
- ✓ Bilingual Education
- √Career & Technical Education
- ✓ Extended Learning Opportunities
- √Standards, Assessment and Accountability
- ✓ Textbook Loan
- ✓ Alternative Learning

Mandated Categorical Payments

- > School districts who receive late mandated categorical payments have to use reserves, divert funds from other operating funds, borrow funds or generate new funds to cover the costs.
- > Transportation continues to be prorated.
- > Payments for mandated categoricals were due to the schools on September 30th and December 30th. To date, no payments have been received.
- ➤If the Two Rivers Region districts receive only two quarterly payments in just five of the mandated categoricals (Regular and Special Transportation, Special Education Personnel, Special Education Extraordinary and Special Education Private Facility (Tuition)), the total loss would be \$9,459,266, resulting in an anticipated loss of 146.85 teaching positions.

Selected Mandated Categorials for 09-10 (quarterly payment)

	Regular Transportation	Special Transportation	Special Ed. Personnel	Special Ed. Extraordinary	Special Ed. Private Facility	Total	x2	# Teaching Positions Lost
ADAMS/PIKE								
Payson	51,356	22,900	24,611	0	4,977	103,844	207,688	5
Liberty	41,050	19,395	26,531	21,007	20,457	128,440	256,880	6
Camp Point	87,113	10,285	24,808	34,682	7,766	164,654	329,308	2
Mendon	60,873	13,196	35,014	26,333	18,250	153,666	307,332	8
Quincy	406,000	140,000	336,000	248,000	101,000	1,231,000	2,462,000	30
Pleasant Hill	12,327	26,834	19,485	11,426	0	70,072	140,144	3
Griggsville/Perry	37,860	22,424	22,537	15,507	0	98,328	196,656	1.5
Pikeland	113,828	36,056	70,225	47,944	3,706	271,759	543,518	2
Western	41,229	26,289	26,050	0	5,295	98,863	197,726	5
TOTAL							4,641,252	62.5
BROWN/SCHUYLER /CASS								
Brown County	77,665	42,046	22,323	26,782	1,740	170,556	341,112	2
Schuyler/Industry	227,062	61,486	65,108	45,808	0	399,464	798,928	13.6
Beardstown								
Virginia								
A-C Central	223,856	34,369	7,000	5,000		270,225	540,450	5
TOTAL							1,680,490	20.6

Selected Mandated Categorials for 09-10 (quarterly payment)

	Regular Transportation	Special Transportation	Special Ed. Personnel	Special Ed. Extraordinary	Special Ed. Private Facility	Total	x2	# Teaching Positions Lost
MORGAN/SCOTT								
Franklin	37,148	4,124	11,631	11,468	0	64,371	128,742	1.5
Waverly	21,337	8,979	7,467	9,881	0	47,664	95,328	1.5
Meredosia	21,576	12,298	31,846	0	0	65,720	131,440	0
Triopia	43,084	16,581	12,028	15,675	0	87,368	174,736	4
Jacksonville	114,653	74,347	163,017	133,772	66,444	552,233	1,104,466	27
Winchester	47,657	27,641	33,409	23,977	0	132,684	265,368	6.5
Scott-Morgan (Bluffs)	36,861	8,329	8,718	0	9,077	62,985	125,970	3.25
TOTAL							2,026,050	43.75
CALHOUN/GREENE								
Calhoun	37,750		-			126,500	-	
Brussels	8,029	·	-	,		32,461	•	
Carrollton	41,531		-			116,646	· · · · · · · · · · · · · · · · · · ·	
North Greene	52,597	·	51,848	37,143	14,292	200,203	-	10
Greenfield	29,440	11,252	21,988	17,247	0	79,927	159,854	. 2
TOTAL							1,111,474	20
TOTALS	1,871,882	732,720	1,080,207	779,445	265,379	4,729,633	9,459,266	146.85

Unfunded and/or Underfunded Mandates

- ➤ Unfunded and/or Under-Funded Mandates require school district action, but do not provide adequate monetary or instructional resources to implement, undermining the ability of school districts to focus their limited resources on "primary" educational activities.
- ➤ Since 1992, 105 Unfunded or Under-Funded education bills have become law. Specifically in 2009, 74 education bills were passed, 19 of which were Unfunded or Under-Funded Mandates.

Possible Solution

Representative Roger Eddy is proposing legislation for relief from unnecessary and costly mandates in the School Code and Administrative Code. We ask that you support this legislation.

Effects of Selected Unfunded Mandates

PA#	Description	# of Personnel Required	Time Spent	Cost	Comments
90-0582	.58% of payroll for 2.2 TRS pension formula	1	10 hours	\$14,000/year	
	п	1	12 hours	\$17,891/year	
91-0099	Pesticide notification registry	3	20 hours	\$900/year	
91-0525	Integrated pest management plan	4	60 hours	3000 initial cost	
92-0438 94-0028 96-0434	Website required postings	1	2 hours/month	\$25,000/year	Had to hire employee to create postings and continually keep updated
92-0505	.5% of payroll for TRS health insurance program			\$75,644/year	Now .63%
	п	1	12 hours	\$19,433/year	
93-0909	Fingerprint background checks for teachers		8 hours	\$1500/year	Good idea, but no additional funding
	11	1	.3 hours	\$240/year	
	11	1	20 hours	\$1800/year	
93-0470	School Improvement Plans, supplemental services, transfer of students, etc. for not making AYP	20	60 hours	\$2600/year	

Effects of Selected Unfunded Mandates

PA#	Description	# of Personnel Required	Time Spent	Cost	Comments
93-0910	AED each indoor physical fitness facility, trained users	·	20 hours	\$10,000 initial cost, \$1000/year training, \$1000 year maintenance	Good idea, but no additional funding. Now required of outdoor facilities as well.
	п	1		\$5,000 - \$7,000	Upfront cost was high, now annual maintenance of replacing batteries, pads, etc. keeps adding to cost and time
	ш	40	6 hours	\$3000 start up, \$400/year battery replacement, \$1800 intital training	Maintenance and training will continue to cost time and money
94-0151	Specific criteria for gifted programs	1		\$20,000/year	Had to hire staff person
94-0600	Additional annual fire drill with fire department, annual meeting with local emergency contacts to review, evaluate and report on emergency response plan	40	6 hours	cost of time for personnel to coordinate/meet with outside sources and generate report	
95-0084	Green cleaning products	4		25% more than previous costs for cleaning products	"Green" products have higher cost, but don't clean as well

Effects of Selected Unfunded Mandates

PA#	Description	# of Personnel Required	Time Spent	Cost	Comments
95-0241	90-day notice to educational support personnel, public hearing, cost analysis prior to contracting for services				Limits local control of school board; ability to make timely decisions on cost containment
96-0357	20 additional sick leave days for employee on IMRF Board			20 x cost of daily salary	WHY?
96-0542	FOIA Officer, training	2			Unknown time commitment and cost, but sure to rise from what is normally required
	All curriculum instruction/student assessment mandates				Each time a concept is required to be taught, something has to be deleted to make room for the mandate, and/or personnel have to be added to ensure the concept is covered. While educators are all for assessments, they should be meaningful and not one-time, high-stakes tests that are fodder for the media.

General State Aid

- ➤ The Illinois Constitution states that "[t]he State has the primary responsibility for financing the system of public education." However, local property tax revenue primarily funds schools. Annually, General State Aid Payments count for \$4 billion, while property tax revenues equal \$13 billion.
- ➤ The original intent of the General State Aid Formula was to equalize the disparity between those school districts primarily funded through local property taxes and those that rely on General State Aid due to the lack of local property tax revenue.

State, Local and Federal Resources For Elementary & Secondary (\$ in Millions)

Year	State \$	State %	Local \$	Local %	Federal \$	Federal %	Total \$
2007-08	8,519.6	34.6%	13,903.7	56.5%	2,165.7	8.8%	24,589.0
2006-07	7,492.1	33.1%	12,982.2	57.3%	2,174.1	9.6%	22,648.4
2005-06	6,875.5	32.3%	12,226.1	57.5%	2,163.1	10.2%	21,264.7
2004-05	6,955.7	33.7%	11,456.7	55.5%	2,219.3	10.8%	20,631.7
2003-04	7,206.1	35.9%	10,805.3	53.8%	2,073.8	10.3%	20,085.2
2002-03	6,873.2	36.1%	10,226.2	53.7%	1,952.1	10.2%	19,051.5
2001-02	7,181.1	38.8%	9,724.0	52.5%	1,623.0	8.8%	18,528.0
2000-01	6,785.1	37.7%	9,331.6	51.9%	1,868.0	10.4%	17,984.7
1999-00	6,354.0	37.8%	8,907.0	52.9%	1,565.8	9.3%	16,826.8
1998-99	5,654.4	36.1%	8,571.1	54.7%	1,434.3	9.2%	15,659.8
1997-98	4,849.3	33.9%	8,052.0	56.2%	1,417.9	9.9%	14,319.2
1996-97	4,307.1	32.7%	7,700.9	58.5%	1,152.9	8.8%	13,160.9
1995-96	3,994.8	32.1%	7,339.8	58.9%	1,123.7	9.0%	12,458.3
1994-95	3,792.6	32.4%	6,841.0	58.4%	1,080.6	9.2%	11,714.2
1993-94	3,611.5	32.9%	6,453.4	58.8%	901.0	8.2%	10,965.9
1992-93	3,475.4	33.4%	6,078.1	58.4%	862.9	8.3%	10,416.4
1991-92	3,433.9	35.2%	5,555.8	57.0%	762.5	7.8%	9,752.2
1990-91	3,499.6	37.7%	5,060.7	54.5%	718.7	7.7%	9,279.0
1989-90	3,487.5	39.3%	4,709.5	53.1%	666.8	7.5%	8,863.8
1988-89	3,000.1	37.7%	4,308.3	54.2%	639.4	8.0%	7,947.8

General State Aid

- Increases in the Foundation Level <u>do not</u> equate to the same increase to <u>each</u> student in all school districts.
- The FY10 Foundation Level is \$\frac{\$6119}{2}\$ per student; however, Two Rivers districts are receiving between \$\frac{\$356.95}{2}\$ and \$\frac{\$4272}{2}\$ per student from the State.

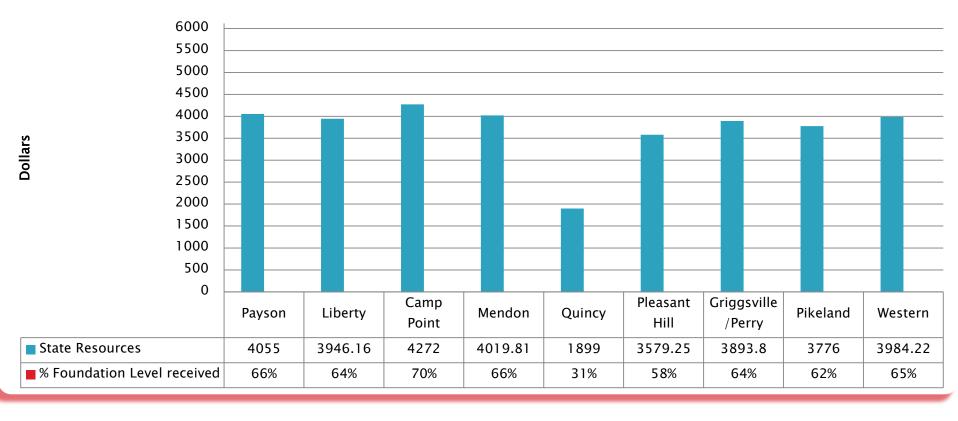
Final Fiscal Year 2010 General State Aid Categories of the State Portion of the GSA Foundation Level (\$6119)

	Category	#	GSA \$	Pupil Count	Poverty Count	Two Rivers Districts
1	\$6000 - \$6119	0	0	0	0	
2	\$5500 - \$6000	0	0	0	0	
3	\$5000 - \$5500	8	56,496,269	10,809	9593	
4	\$4500 - \$5000	51	233,837,146	49,639	32,693	
5	\$4000 - \$4500	75	336,349,528	80,488	45,276	5
6	\$3500 - \$4000	99	367,591,471	97,817	47,800	12
7	\$3000 - \$3500	112	469,380,793	145,030	63,030	1
8	\$2500 - \$3000	77	346,117,863	129,056	42,022	1
9	\$2000 - \$2500	82	341,351,843	152,189	49,521	2
10	\$1500 - \$2000	58	861,086,799	515,321	345,751	2
11	\$1000 - \$1500	48	151,676,488	118,152	32,681	
12	\$428.34 - \$1000	50	112,267,950	143,977	28,660	
13	Alternate Method	147	146,908,512	378,428	82,921	1
14	Flat Grant	61	20,298,167	93,111	14,689	
15	ROE Programs & Labs	75	36,042,929	5,890		
		943	3,479,405,758	1,919,907	794,637	24

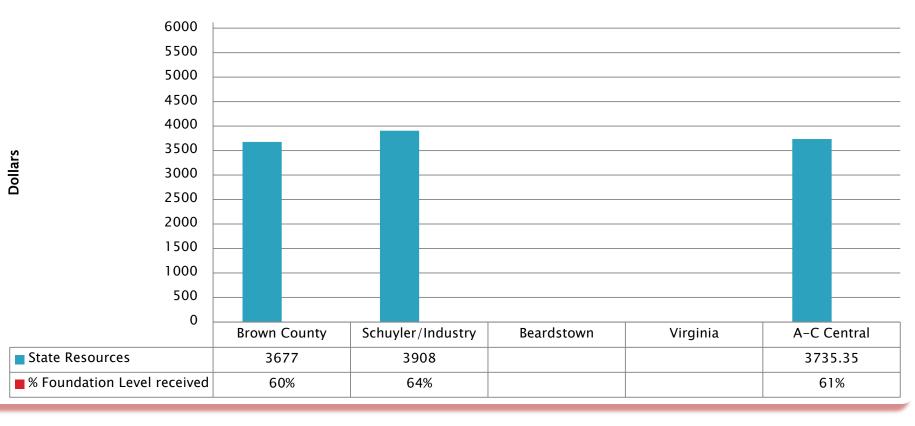
Categories of the State Portion of the GSA Foundation Level (\$6119) Two Rivers Districts

Level 5 \$4000 - \$4500	Level 6 \$3500 - \$4000	Level 7 \$3000 - \$3500	Level 8 \$3500 - \$3000	Level 9 \$2000 - \$2500	Level 10 \$1500 - \$2000	Alternate Method \$356.95
Payson Camp Point Mendon Winchester North Greene	Liberty Pleasant Hill Griggsville/Perry Pikeland Western Brown County Schuyler/Industry A-C Central Triopia Scott-Morgan (Bluffs) Carrollton Greenfield	Calhoun	Waverly	Franklin Jacksonville	Quincy Brussels	Meredosia

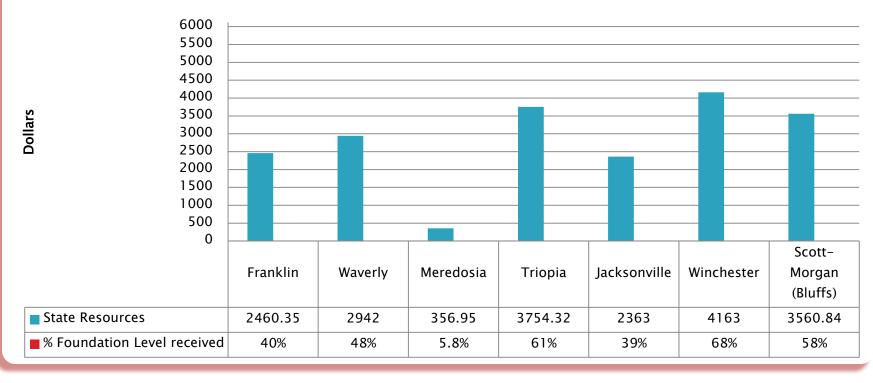
Adams/Pike



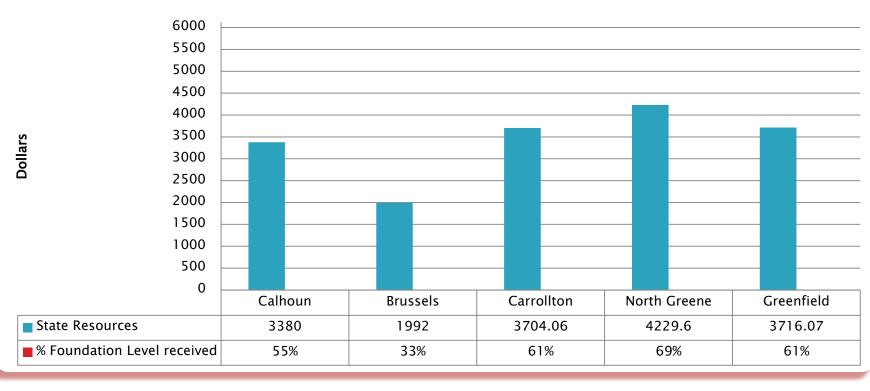
Brown/Schuyler/Cass



Morgan/Scott



Calhoun/Greene

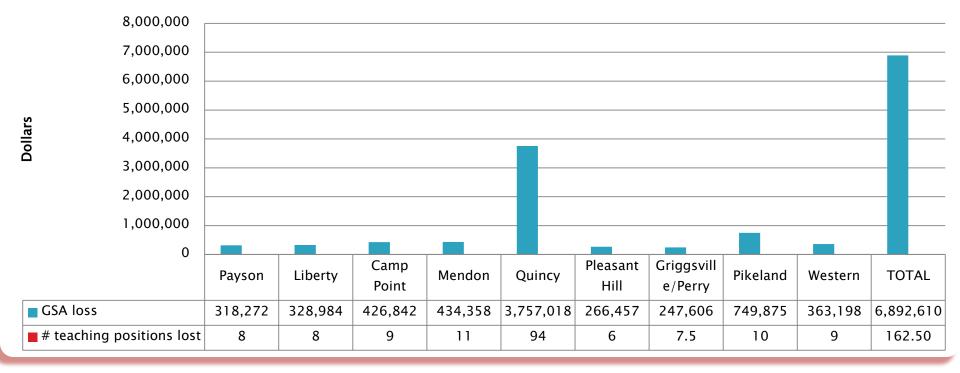


General State Aid

- ➤ Illinois is using approximately \$1 billion in stimulus funding in FY09 and FY10 for General State Aid purposes.
- ➤ In FY11, the State would have to come up with an additional \$1 billion just to maintain current education funding levels for GSA.
- A decrease in the Foundation Level to \$5500 for FY11 would result in a loss of \$12,167,051* and 314.09 teaching positions.

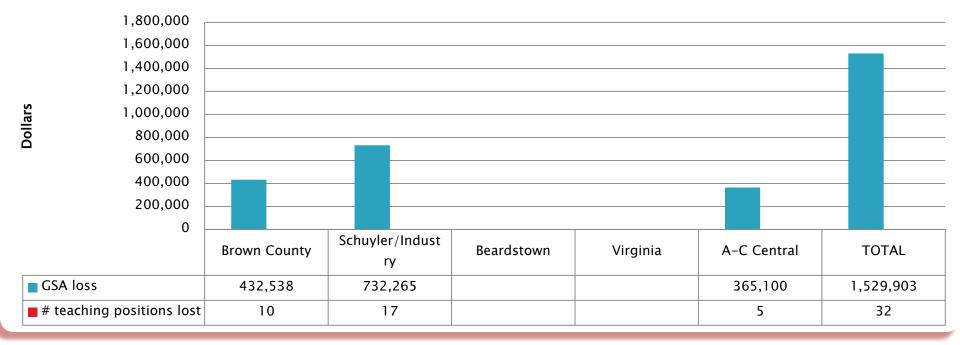
Effects of \$5500 Foundation Level for 10-11

Adams/Pike



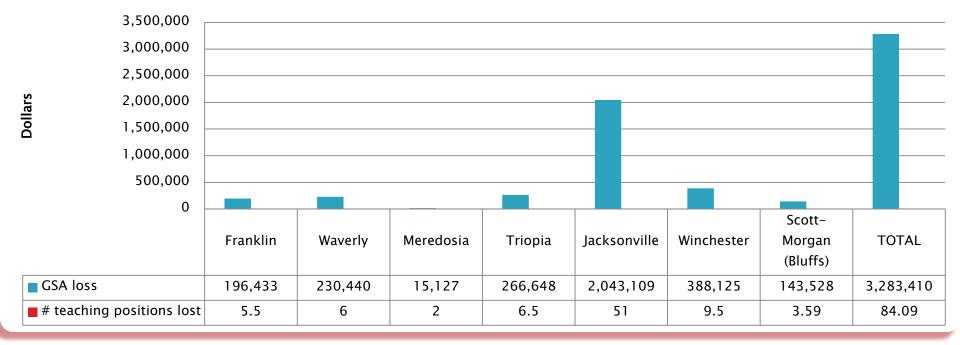
Effects of \$5500 Foundation Level for 10-11

Brown/Schuyler/Cass



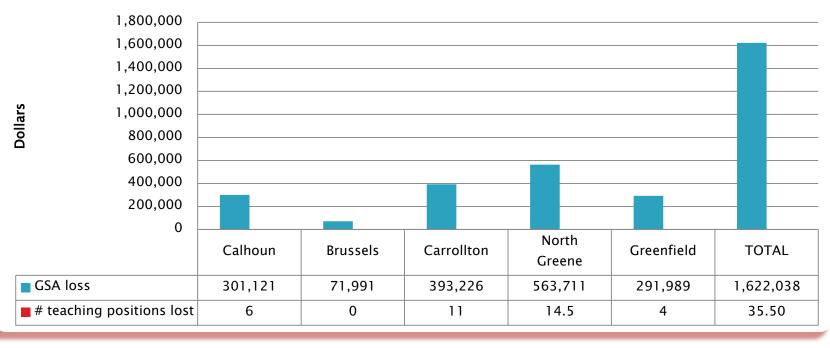
Effect of \$5500 Foundation Level for 10-11

Mogan/Scott



Effects of \$5500 Foundation Level for 10-11





General State Aid

➤ School funding reform is absolutely necessary and should remain on the agenda of the Education Funding Advisory Board (EFAB) as they continue to meet.

Recommendation

Adequate resources should be allocated in a long-term funding solution to fully support an EFAB recommended Foundation Level.

➤ As EAV increases, GSA decreases

- ■For every \$1 Million increase to the EAV used to calculate GSA for a foundation district:
 - ■Unit Districts Lose \$30,000 in GSA
 - ■Elementary Districts Lose \$23,000 in GSA
 - ■High School Districts Lose \$10,500 in GSA
 - Nearly all downstate school districts are experiencing this scenario and have for many years.

- ➤ There are approximately 12 different types of tax exemptions currently in effect.
- Tax exemptions, although politically appealing, diminish property tax revenue which results in a decrease in funds for Illinois schools.

	Total All Tax Exemptions (2007 data)	Exemption Reduction % of Total EAV
ADAMS	112,962,453	11.08
PIKE	29,044,226	14.71
BROWN	9,789,956	15.67
SCHUYLER	14,109,792	15.34
CASS	22,299,946	15.94
MORGAN	56,296,142	10.95
SCOTT	9,090,805	14.58
CALHOUN	10,959,249	13.88
GREENE	26,661,137	16.20
Total	291,213,706	

➤ It takes a significant tax increase to generate enough additional local funds to make a financial impact on a district.

Effects of 1¢ increase and \$1 increase in Local Property Taxes

		2008 Actual EAV	2009 Projected EAV	% change	1¢ increase	\$1 increase
ADAMS/PIKE			·			
Payson		36,377,228	36,717,231	0.93%	3,671	367,17
Liberty		42,854,479	45,202,495	5.48%	4,520	452,024
Camp Point		61,850,000	64,200,000	3.80%	6,420	642,000
Mendon		48,630,034	49,875,259	2.56%	4,987	498,752
Quincy		726,630,000	753,000,000	3.63%	75,300	7,530,000
Pleasant Hill		19,522,673	21,651,117	10.90%	2,165	216,51
Griggsville/Perry		28,155,965	29,000,644	3.00%	2,900	290,006
Pikeland	*	93,563,887	93,563,887	0.00%	9,356	935,638
Western		41,941,904	43,618,904	4.00%	4,361	436,189
		1,099,526,170	1,136,829,537		113,680	11,368,292
BROWN/SCHUYLER/CAS S						
Brown County		54,411,353	55,466,510	1.94%	5,546	554,665
Schuyler/Industry		91,387,503	93,000,000	1.76%	9,300	930,000
Beardstown						
Virginia						
A-C Central		1,365,704	1,437,165	5.23%	143	14,371
		147,164,560	149,903,675		14,989	1,499,036
MORGAN/SCOTT						
Franklin		38,063,334	40,000,000	5.09%	4,000	400,000
Waverly	*	34,516,005	35,378,905	2.50%	3,537	353,789
Meredosia		23,583,672	29,787,900	26.31%	2,978	297,879
Triopia		31,693,364	34,000,000	7.28%	3,400	340,000
Jacksonville		361,342,055	371,169,932	2.72%	37,116	3,711,699
Winchester		38,177,210	40,828,479	6.94%	4,082	408,284
Scott-Morgan (Bluffs)		18,266,122	19,909,733	9.00%	1,990	199,097
		545,641,762	571,074,949		57,103	5,710,748
CALHOUN/GREENE						
Calhoun	*	42,515,278				
Brussels	*	20,501,790				
Carrollton		51,403,539	51,454,943	0.10%	5,145	514,549
North Greene		55,092,077	56,327,482	2.24%	5,632	563,274
Greenfield	*	38,941,501				
		208,454,185	107,782,425		10,777	1,077,823
					* 2009 Unknown	
TOTALC		2 000 796 677	1 065 500 596		2003 OTINTOWIT	10 655 906

➤ Illinois' over reliance on property tax revenue to fund schools has created a vast funding disparity among Illinois school districts.

The Power of EAV to Generate Dollars

A district with an EAV of \$25,256,676 would generate - \$2,525 of property tax dollars for every **penny** of property taxes.

A district with an EAV of \$125,256,676 would generate - \$12,525 of property tax dollars for every penny of property taxes.

A district with an EAV of **\$1,252,566,760** would generate - **\$125,256** of property taxes.

Therefore, disparate amounts of revenue are raised by Illinois Public School Districts, depending on where they are, with the taxpayer paying the <u>same penny</u> of local property taxes.

In Summary

- ➤ A lack of adequate Special Education Funding, Unfunded or Under-Funded Mandates, Late Mandated Categorical Payments and uncertainty about the funding of General State Aid will cause many school districts to:
 - ✓borrow money,
 - ✓ deficit spend, and/or
 - ✓ layoff teachers.
- ➤ Due to the uncertainty of state funding for FY11, the Two Rivers Region districts anticipate laying off <u>329.5</u> employees as a precaution.

Anticipated RIFs for FY11

	# certified	# non-certified
ADAMS/PIKE		
Payson	0	0
Liberty	4	2
Camp Point	8	6
Mendon	6	8
Quincy	50	10
Pleasant Hill	2	0
Griggsville/Perry	6	7
Pikeland	4	5
Western	1	5
	81	43
BROWN/SCHUYLER/CASS		
Brown County	2	10
Schuyler/Industry	5	6
Beardstown		<u>-</u>
Virginia		
A-C Central	3	1
	10	17
MORGAN/SCOTT		
Franklin	2	1
Waverly	4	5
Meredosia	3	3
Triopia	1	2
Jacksonville	15	15
Winchester	8	22
Scott-Morgan (Bluffs)	4	5
gan (Erano)	37	53
CALHOUN/GREENE		
Calhoun	10	5
Brussels	1	0
Carrollton	6	4
North Greene	29	25
Greenfield	2.5	6
	48.5	40
TOTALS	176.5	15

329.5

In Summary

- ➤ In spite of all the financial requirements, unfunded mandates and other hurdles Illinois school districts face they:
 - ✓ are expected to adopt and operate within balanced budgets,
 - ✓ are rated according to the Financial Watch List even though they don't receive timely state payments,
 - ✓ are forced to make employment decisions prior to knowing funding amounts, and
 - ✓ are expected to provide a high quality educational program to ALL students.

IASA Two Rivers Region Membership List (09-10)

ADAMS			
Payson #1	Rodger Hannel	217/656-3323	rhannel@cusd1.org
Liberty #2	Matt Runge	217/645-3433	rungem@libertyschool.net
Camp Point #3	Marty Cook	217/593-7116	cookm@cusd3.com
CUSD #4 (Mendon)	Diane Robertson	217/936-2111	superu4@cusd4.com
Quincy #172	Lonny Lemon	217/223-8700	lemonlo@qps.org
BROWN			
Brown County #1	Merle Kenady	217/773-3359	mkenady@bcsd1.net
CALHOUN			
Calhoun #40	Carole Crum	618/576-2722	ccrum@calhoun40.net
Brussels #42	Tom Knuckles	618/883-2131	tknuckles@roe40.k12.il.us
CASS			
Beardstown #15	Fred Roberts/	217/323-3099	robertsf@beardstown.com
Beardstown #15	Steve Goodman	217/323-3099	
Virginia #64	Lynn Carter	217/452-3085	carterl@go-redbirds.com
A-C Central #262	Becky Canty	217/476-8112	bcanty5@yahoo.com
GREENE			
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IASA Two Rivers Region Membership List (09-10)

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Thank you for allowing us to share our concerns with you!