

WILLIAMSFIELD CUSD #210

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The Williamsfield Education Association (WEA) recently released a message commenting on district finances. Within the WEA Message, it stated, “... **there is no budget deficit...**” “...**meaning that the whole budget is not in crisis.**” While I appreciate and value the opinion of the WEA and enjoy working with them, I respectfully disagree with their assessment. As a result, I felt it was essential to respond and list the facts of the school district's finances. I would encourage any interested taxpayer or stakeholder to visit our website and review our most recent Annual Financial Report (AFR). The AFR and other documents may be found at the Illinois State Board of Education website [HERE](#). **Below are the facts.**

First and foremost, I want to emphasize that no decision to reduce staff is made easily. In light of our recent efforts to reduce costs, the school board faced a deeply challenging decision that weighed heavily on their hearts. Due to cash flow issues and rising real estate assessments, the Williamsfield Board of Education concluded that restructuring the district's cost structure was essential for stabilizing its finances.

- In July of 2024 3 funds ended the year with a negative balance. Those funds were:
 - Ed Fund -\$103,095
 - IMRF -\$21,619
 - Tort -\$48,692
- In August 2024, the district projected that the Education fund would be depleted and insolvent in April or May 2025.
- The Ed Fund will be insolvent at the end of May. The ed fund is the largest of all district funds. All teacher salaries and instructional supplies are paid out of the Ed Fund. 70% of all costs are paid from this fund.
- On November 12, 2024 district auditors released the Annual Financial Report (AFR). The financial profile on page 4 of the audit was listed as “Financial Watch”. This is the lowest rating for a school district. The district had 53 days of cash on hand. The AFR can be found on the school website or at the ISBE website.
 - <https://www.isbe.net/pages/school-district-financial-profile.aspx>
 - chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/file:///C:/Users/rolf.siversten/Downloads/Williamsfield%20-%202024%20AFR%20(2).pdf
- In November, the District Auditors presented the AFR to the School Board. The auditors stated “**the district is not in good financial shape as far as reserves go and cannot sustain losses like FY2024.**”
- The deficit last year in the Ed Fund was -\$514,176.
- The Williamsfield Education Association Message noted that the district currently has \$3,000,000 in assets. While this is accurate—the reserve was \$2,987,531 at the end of March—it's important to specify that \$725,613 of these assets are restricted for use in bond and interest payments and life safety funds. These limited funds can only be used for specific purposes, not salaries. Furthermore, \$1,000,000 are proceeds from the sale of a working cash bond that is earmarked to cover bills, payroll, and benefits for the last 1.5 months of this fiscal year, and to build future cash reserves. Accordingly, the board will soon consider approving a resolution to loan \$700,000 of the working cash bond to the Education Fund. Without this loan, the Education Fund will become insolvent and struggle to pay bills and payroll for the remainder of the year. This leaves \$1,300,000 available to

pay bills across nine funds for April and part of May, while the district's operating costs amount to approximately \$450,000 a month.

- In January of 2025 auditors from the Illinois State Board of Education nutrition division reported that the district had incurred a deficit of over \$200,000 in the food service department for the 22-23 & 23-24 school years.
- A 10% increase in insurance costs contributed to a challenging fiscal environment. Yearly insurance costs are \$500,000. In addition, a 6% salary increase for all employees also presented challenges.
- On March 4, 2025, State Superintendent Dr. Tom Sanders mentioned in his weekly message: **"I cannot emphasize enough that we are heading into uncertain fiscal times. I encourage district leaders to be mindful that the state of Illinois faces a budget shortfall for fiscal year 2026 that will impact the level of funding for education relative to past expectations."**
- The Williamsfield District recently learned that state budgeted allocations (\$140 million) will likely experience reduced prorations in the following areas:
 - Regular Transportation: currently at 79%, expected to drop to 73%
 - Special Education Transportation: currently at 69%, expected to drop to 61%
 - State Free-Reduced Lunch: currently at 32%, potentially dropping lower to 25%
 - Finally, the federal government's funding plans remain unclear, especially with discussions surrounding the potential abolishment of the U.S. Department of Education.
- The district did not buy a vehicle for the School Resource Officer. However, it did pay a monthly fee for 12 months of a 36-month contract, equal to 25% of the cost of a police cruiser, and thereafter paid for the monthly maintenance of a police cruiser. Maintenance includes fuel, oil changes, etc.
- The district did not purchase two new diesel buses this year. Instead, it purchased one 2020 71-passenger diesel bus for student transportation, one 2021 29-passenger microbus for pre-k student transportation, and one 2022 Chevrolet Traverse for transporting Special Education Students. The two buses were paid for with a federal grant, and the Traverse was paid from district funds.
- The district did purchase seven computers for the school board. To enhance efficiency, this initiative was implemented to streamline the preparation of board documents for school board meetings, allowing employees to focus their time and skills on more impactful tasks. By transitioning to digital board documents, the district will save man-hours and resources in preparing for board meetings.
- In 2023, the Williamsfield School District spent \$19,673 in operating expenditures per pupil. The state average was \$18,905.
- I recommended the Reduction in Force (RIF) of staff to reduce costs for the 25-26 school year. With the uncertainty of state and federal funding and the projection of a \$500,000 deficit in the 25-26 school year budget, I felt it was important for the district to be proactive. Most importantly, the reductions were a very difficult decision to make since it involved so many good people.
- In 2023, the district purchased 7 Electric buses manufactured by Lion Electric with a federal grant. In December, Lion Electric filed for protection from creditors, citing \$411 million in liabilities. Lion will soon enter liquidation bankruptcy to pay creditors. At this point, it is unknown who will service the buses or provide parts.

In closing, the Williamsfield School Board felt it was essential to reconfigure the district's cost structure to build a cash reserve, stabilize district finances, and avoid overtaxing school district residents. Before making any cost reductions, the board consulted with the district auditors, researched neighboring districts, and consulted with vendors. Most importantly, the board was very transparent during the process.

Rolf Sivertsen
Interim Superintendent
Williamsfield Schools