Dear Dr. Matthews and Members of the Board,

I hope you are all enjoying a restful summer as preparations continue for the upcoming school year.

I'm writing today as a Rockford resident, taxpayer, and Finance Manager with experience overseeing public millage campaigns to express concern regarding recent communications related to a potential bond proposal.

In your July 14 update, it was stated that the district could "keep the millage rate the same" and generate revenue for new projects. While the rate may technically remain unchanged, this framing is <u>misleading</u>. Property values across the district have increased approximately 20%, meaning that maintaining the same millage rate would result in **significantly higher taxes for residents**.

For comparison, at Kent District Library, we proactively reduced our millage from 1.2355 to 1.1 mills (a 10% decrease), yet we have still seen a \$2.1 million increase in property tax revenue compared to the prior year. Taxpayers deserve this level of transparency and context when financial decisions are being presented.

Your message also outlines a long list of potential new projects, yet communication around **existing** projects—particularly at Parkside Elementary—has been lacking. As of March 2025, only \$1.4 million of the \$11 million voter-approved Sinking Fund had been spent, despite active construction underway at Parkside. That fund was specifically designated for mechanical systems, roofs, parking lots, air conditioning, safety, and technology—not unannounced building conversions.

Additional concerns include:

- **Playground removal at Parkside**: Equipment was taken out without notice, including a gaga pit dedicated in memory of a Parkside teacher. The memorial signage is missing, and a fenced-in structure now stands in its place.
- Valley View playground: The site remains a dirt pit with broken equipment and non-ADA compliant ramps, raising serious safety concerns for students.
- **Summer BAC students**: These children are now walking long distances to places like Herman's Boy and North Rockford Middle School, including steep and exposed routes that are neither safe nor age-appropriate. What was once a quick walk from Parkside is now a grueling three-hour round trip in the summer heat.

These are not minor oversights. They reflect a broader issue of decision-making without adequate community engagement or accountability to voter-approved funding. As stakeholders, we deserve honest communication, responsible financial stewardship, and consistent follow-through.

It's also worth revisiting the original scope of **Bond Series 3 (\$38 million)**—which we are now entering. That phase already included:

- Expansion of Rockford Freshman Center and Rockford High School
- Media center upgrades
- Elementary playground surfaces
- Mechanical and exterior upgrades
- Bus replacement
- Technology and security improvements

These closely mirror the new projects now being proposed in the upcoming bond. Likewise, the \$11 million Sinking Fund was intended to support mechanical systems (boilers, HVAC), building exteriors (roofs, windows, parking), and technology/security—not fund a shift in building use or priorities without public input.

Both the 2019 bond and the Sinking Fund were designed to meet capital needs over a **10-year horizon**. Before seeking additional taxpayer dollars, the district must demonstrate clear, honest, and results-oriented use of existing funds.

I strongly urge the board to reevaluate how financial information is shared, hold internal departments accountable for providing accurate data, and engage the public in a transparent and timely manner. Failure to do so may erode community trust and could very well result in a school proposal not receiving the support it needs.

Sincerely, Emily Whalen Finance Manager & Rockford Resident