



Annual Budget 2018-19

Maine Township High School District 207

Administration Office
1177 South Dee Road
Park Ridge, IL 60068
www.maine207.org

Superintendent

Dr. Kenneth Wallace

Assistant Superintendent for Business

Ms. Mary Kalou

Maine Township High School District 207

2018-19 Annual Budget

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MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2018-19

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2018-19 Budget has a deficit of \$5.46 million, when you exclude the \$1,600,000 transfer timing difference. The deficit is due to the District funding \$7.5 million in building repairs. In addition, the District doubled the budget for property tax refunds. The District has historically performed better than Budget, which means that it is likely that the District will actually end 2018-19 with a smaller deficit.

The 2018-19 Budget for revenue is approximately \$2 million more than the 2017-18 Budget (all Funds except Self Insurance and Debt Service). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$1.1 million which is the result of the 2017 Consumer Price Index of 2.1% (which funds the 2017 tax levy, which partially funds the 2018-19 budget) and the estimated 2018 Consumer Price Index of 2% (which funds the 2018 tax levy, which partially funds the 2018-19 budget). These increases were reduced because of the increase in property tax refunds.

Revenue from the State is budgeted to increase as the State is paying the funds under the Evidence Based Funding Formula in a timely manner.

The Maine Township High School District 207 2018-19 Budget for expenditure is flat compared to last year's budget. This was due to the budget for capital outlay being reduced by \$2.5 million. The 2017-18 capital projects budget was over \$12 million due to boiler replacements at Maine West and Maine South. In the 2018-19 budget capital outlay is just under \$10 million. The District investment in capital repairs continues to be significant.

Salary increases have remained below the average CPI because of savings on retiree replacements and staffing turnover. The District has salary metrics that provide long-term savings from turn-over. The District was able to increase staff in some targeted areas and still remain around a 2% increase. Employee Benefits continue to be high, but increases have been flat. This is unusual and is not likely to continue long-term. The State increased the employer contribution for the Teacher's Health Insurance System by 5.0%. This is a State mandated payment and is a percentage of certified salaries.

Additional details on the revenues and expenditures of each Fund are provided within the 2018-19 Budget document. Maine Township High School District 207's 2018-19 Budget is the result of a significant amount of work by the entire District. The District must continue to monitor the State's reductions in funding and its focus on reducing/containing expenditures.

Maine Township High School District 207

Summary 2018-19 Budget

	Projected Fund Balance 6/30/18	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/19	Surplus (Deficit)
Operating Funds							
Education:	\$ 73,123,000	\$ 107,547,147	\$ -	\$ 110,200,032	\$ -	\$ 70,470,115	\$ (2,652,885)
Operations & Maintenance:	\$ 10,994,130	\$ 17,932,700	\$ 2,000,000	\$ 19,936,399	\$ 1,600,000	\$ 9,390,431	\$ (1,603,699)
Transportation:	\$ 2,824,000	\$ 2,544,610		\$ 2,906,600	\$ -	\$ 2,462,010	\$ (361,990)
Operating Fund Totals	\$ 86,941,130	\$ 128,024,457	\$ 2,000,000	\$ 133,043,031	\$ 1,600,000	\$ 82,322,556	\$ (4,618,574)
IMRF/FICA:	\$ 3,724,000	\$ 3,924,220		\$ 3,936,600		\$ 3,711,620	\$ (12,380)
Working Cash:	\$ 28,334,000	\$ 400,000	\$ -		\$ 2,000,000	\$ 26,734,000	\$ (1,600,000)
Health Life Saffey:	\$ 4,324,000	\$ 1,156,970		\$ 2,140,500		\$ 3,340,470	\$ (983,530)
Tort Immunity:	\$ 1,040,000	\$ 1,142,860		\$ 1,093,400	\$ -	\$ 1,089,460	\$ 49,460
Capital Projects:	\$ 6,624,000	\$ 120,000	\$ 1,600,000	\$ 1,610,000	\$ -	\$ 6,734,000	\$ 110,000
Other Funds Sub-Total	\$ 44,046,000	\$ 6,744,050	\$ 1,600,000	\$ 8,780,500	\$ 2,000,000	\$ 41,609,550	\$ (2,436,450)
Sub-Total Funds	\$ 130,987,130	\$ 134,768,507	\$ 3,600,000	\$ 141,823,531	\$ 3,600,000	\$ 123,932,106	\$ (7,055,024)
Self Insurance:	\$ 9,412,000	\$ 16,022,600		\$ 15,426,500		\$ 10,008,100	\$ 596,100
Debt Service:	\$ 94,500	\$ 1,560,560	\$ -	\$ 1,561,100	\$ -	\$ 93,960	\$ (540)
Total All Funds	\$ 140,493,630	\$ 152,351,667	\$ 3,600,000	\$ 158,811,131	\$ 3,600,000	\$ 134,034,166	\$ (6,459,464)

Educational Fund

Local revenue, which is primarily property taxes, has flattened because of property tax refunds. The District doubled the budget for refunds to over \$2 million. The District moved to a flat fee for student resources. This resulted in a savings to families and less revenue to the District of almost \$500,000. The State has a new funding formula, which keeps the Districts State revenue at the 2016-17 amount. While the State revenue appears to be increasing, it is the result of the State finally catching up on late payments. Federal revenues are budgeted to remain flat with the exception of IDEA.

Expenditures increased by 1.93%. Salaries increased less than 2% and included some additional positions to meet the needs of students. The District's goal is to have salary increases that are equal to or less than the Consumer Price Index. This goal was achieved for the 2018-19 budget. The District has been experiencing extremely low increases in medical insurance. This is highly unusual, but is credited to the educational programs that the District has shared with the employees and the employees implementing some cost saving measures. Supplies increased as the District purchased a new piece of software for the student information system and expanded the replacement of computers and presentation equipment. In addition, the District shifted funds to supplies from capital outlay based on the needs of each building. The tuition and other budget is based on actual student placements. The increase in this area is due to an increase in the incoming students.

The District is budgeted to have a deficit of \$2.6 million in the Educational Fund. Based on historical performance, this deficit will be reduced as not all areas will use 100% of their budget. The District has historically only spent what is needed and not what is budgeted.

The Educational Fund has been able to contain the increases in expenditures, but revenues have continued to decline or remain flat.

EDUCATIONAL FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 97,362,606	\$ 96,306,186	\$ 96,854,190	\$ 97,107,315	\$ 96,891,240	\$ 37,050	0.04%
STATE SOURCES	\$ 6,440,343	\$ 5,878,687	\$ 5,529,100	\$ 7,438,165	\$ 6,799,999	\$ 1,270,899	22.99%
FEDERAL SOURCES	\$ 3,657,871	\$ 3,253,588	\$ 3,845,186	\$ 3,390,265	\$ 3,855,908	\$ 10,722	0.28%
TRANSFER FROM OTHER FUNDS						\$ -	0.00%
	<u>\$ 107,460,820</u>	<u>\$ 105,438,461</u>	<u>\$ 106,228,476</u>	<u>\$ 107,935,745</u>	<u>\$ 107,547,147</u>	<u>\$ 1,318,671</u>	<u>1.24%</u>
SALARIES	\$ 76,272,616	\$ 76,659,607	\$ 79,630,558	\$ 78,601,574	\$ 81,207,016	\$ 1,576,458	1.98%
EMPLOYEE BENEFITS	\$ 12,065,149	\$ 12,496,532	\$ 13,121,911	\$ 11,669,471	\$ 13,124,144	\$ 2,233	0.02%
PURCHASED SERVICES	\$ 2,775,158	\$ 3,004,735	\$ 3,388,374	\$ 3,068,320	\$ 3,470,089	\$ 81,715	2.41%
SUPPLIES	\$ 5,388,755	\$ 4,334,380	\$ 5,185,622	\$ 4,900,710	\$ 5,505,492	\$ 319,870	6.17%
CAPITAL OUTLAY/EQUIPMENT	\$ 506,815	\$ 684,184	\$ 352,850	\$ 219,019	\$ 71,712	\$ (281,138)	-79.68%
TUITION/OTHER OBJECTS	\$ 4,385,841	\$ 4,447,486	\$ 5,895,035	\$ 4,993,694	\$ 6,261,080	\$ 366,045	6.21%
NON-CAPITALIZED EQUIPMENT	\$ 15,577	\$ 8,903	\$ 37,821	\$ 56,885	\$ 60,499	\$ 22,678	59.96%
CONTINGENCY			\$ 500,000		\$ 500,000	\$ -	0.00%
TRANSFERS TO OTHER FUNDS	\$ 800,000					\$ -	#DIV/0!
	<u>\$ 102,209,911</u>	<u>\$ 101,635,827</u>	<u>\$ 108,112,171</u>	<u>\$ 103,509,673</u>	<u>\$ 110,200,032</u>	<u>\$ 2,087,861</u>	<u>1.93%</u>

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase by less than 1%. The 2017 tax levy increased by 1.4% and the 2018 tax levy is estimated to be 2.1%. These increases were offset by an increase in property tax refunds of over \$1 million. Refunds in the Educational Fund are over \$2 million. This is the result of refunds from the Property Tax Appeals Board and the Circuit Court.

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue estimates have these taxes decreasing again this year. The State continues to re-allocate a portion of these taxes to non-educational areas.

Interest on Investments – The increase is due to interest rates increasing.

Sale of Food to Students – This is a payment that the District receives from the food service company per the food service contract. The increase is due to timing of the final annual payment.

Other Fees – The District moved to a flat fee over 4 years to cover the cost of Chromebooks. In 2018-19 three grade levels will be charged this fee, in 2017-18 only two grade levels were charged this fee. In the past students had to purchase their Chromebooks during their Freshman year.

Other Pupil Activity – Both the sale of parking sticker and the sale of bus passes increased.

Drivers Education – The decrease is consistent with the 2017-18 revenue. The vast majority of students who take Driver Education at the schools are on fee waivers.

Other Revenue – This area includes the donations from Rivers Casino for Maine West, exclusive beverage revenue from Pepsi and the Chicago Land Coaching Center conference revenue.

Evidence Based Funding – After the 2017-18 Budget was adopted, the State released the new funding amounts under the new State funding formula. This amount replaced General State Aid, English Learner Education, Special Education Personnel, Special Education Funding for Children and Special Education Summer School. Because the District is a high local wealth District the District will continue to receive the funds based on the 2016-17 allocations without any increase. The reductions in the other State revenue areas are due to this funding consolidation.

Federal Revenue –As shown historically, Federal Revenue does not change dramatically. IDEA and Medicaid are the only areas that are budgeted to have an increase.

EDUCATIONAL FUND REVENUE

	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Original Budget	2017-18 FY Activity	2018-19 Original Budget	Dollar Change	% Change
EDUCATIONAL PROPERTY TAXES:	\$ 85,519,248	\$ 86,734,541	\$ 86,674,600	\$ 83,936,055	\$ 87,217,500	\$ 542,900	0.65%
SPECIAL EDUCATION PROPERTY TAXES:	\$ 1,502,699	\$ 1,525,137	\$ 1,527,070	\$ 1,481,411	\$ 1,542,290	\$ 15,220	1.03%
CORPORATE PER/PROPERTY TAX:	\$ 4,892,066	\$ 4,083,210	\$ 4,670,000	\$ 4,290,864	\$ 4,038,790	\$ (631,210)	-14.71%
REGULAR SCHOOL DAY TUITION:	\$ 21,758	\$ 42,273	\$ 19,000	\$ 35,520	\$ 19,000	\$ -	0.00%
SUMMER SCHOOL TUITION:	\$ 806,229	\$ 746,915	\$ 685,000	\$ 733,372	\$ 715,000	\$ 30,000	4.09%
INTEREST ON INVESTMENTS:	\$ 819,239	\$ 817,938	\$ 800,000	\$ 218,982	\$ 810,000	\$ 10,000	4.57%
SALE OF FOOD TO STUDENTS:	\$ 68,483	\$ 62,724	\$ 70,000	\$ 129,725	\$ 100,000	\$ 30,000	23.13%
ADMISSIONS:	\$ 61,307	\$ 217,704	\$ 62,800	\$ 286,702	\$ 62,400	\$ (400)	-0.14%
SCHOOL FEES:	\$ 143,075	\$ 10,478	\$ 5,700	\$ 8,892	\$ 8,500	\$ 2,800	31.49%
INSTRUCTIONAL FEES:	\$ 1,111,104	\$ 1,290,543	\$ 1,397,910	\$ 1,275,321	\$ 1,390,070	\$ (7,840)	-0.61%
CHROMEBOOK FEES	\$ 930,496	\$ 83,679	\$ 183,560	\$ 145,278	\$ 223,330	\$ 39,770	27.38%
ART/PHOTO/MUSIC - RESALE ACCOUNTS:	\$ 129,826	\$ 80,139	\$ 93,320	\$ 76,528	\$ 85,160	\$ (8,160)	-10.66%
BUS PASSES/PARKING STICKERS & OTHER PUI	\$ 176,395	\$ 158,516	\$ 142,500	\$ 168,754	\$ 162,500	\$ 20,000	11.85%
TEXTBOOK SALES:	\$ (64)	\$ 17		\$ 618	\$ -	\$ -	0.00%
INSTRUMENT & FACILITY RENTALS:	\$ 84,167	\$ 101,374	\$ 72,000	\$ 77,725	\$ 74,500	\$ 2,500	3.22%
HEALTH CENTER DONATIONS:	\$ 48,252	\$ 43,680	\$ 35,000	\$ 45,832	\$ 40,000	\$ 5,000	10.91%
CHILD CARE FEES	\$ 21,255	\$ 17,710	\$ 10,200	\$ 13,827	\$ 12,550	\$ 2,350	17.00%
SERVICES PROVIDED OTHER DIST:	\$ 1,920	\$ 1,927	\$ 1,800	\$ 1,966	\$ 1,800	\$ -	0.00%
REFUND OF PRIOR YEARS EXPEND:	\$ 100,846	\$ 101,538	\$ 60,000	\$ 78,639	\$ 60,000	\$ -	0.00%
TAX INCREMENT FINANCING PAYMENTS:	\$ 517,923	\$ 17,830	\$ 118,000	\$ 137,078	\$ 119,000	\$ 1,000	0.73%
DRIVERS EDUCATION	\$ 143,075	\$ 60,859	\$ 74,830	\$ 61,170	\$ 68,850	\$ (5,980)	-9.78%
OTHER LOCAL REVENUE:	\$ 263,306	\$ 106,577	\$ 150,900	\$ 243,780	\$ 140,000	\$ (10,900)	-4.47%
REVENUE FROM LOCAL SOURCES	\$ 97,362,606	\$ 96,306,186	\$ 96,854,190	\$ 93,448,039	\$ 96,891,240	\$ 37,050	0.04%

EVIDENCE BASED FUNDING:	\$	3,424,622	\$	3,634,864	\$	3,000,000	\$	5,595,822	\$	5,595,800	\$	2,595,800	86.53%
SPECIAL EDUCATION PRIVATE FACILITY:	\$	543,327	\$	380,188	\$	417,600	\$	737,592	\$	600,000	\$	182,400	43.68%
SPECIAL EDUCATION EXTRAORDINARY:	\$	834,458	\$	632,536	\$	631,500	\$	421,043	\$	-	\$	(631,500)	-100.00%
SPECIAL EDUCATION PERSONNEL:	\$	967,116	\$	739,746	\$	753,300	\$	502,379	\$	-	\$	(753,300)	-100.00%
OPRPHAN/INDIVIDUAL:	\$	176,294	\$	170,473	\$	110,800	\$	276,643	\$	110,000	\$	(800)	-0.72%
ORPHAN INDIV SUM SCHOOL:	\$	7,644			\$	10,800	\$	16,860	\$	16,000	\$	5,200	48.15%
SPECIAL ED SUMMER SCHOOL:	\$	12,162			\$	12,900	\$	12,957	\$	12,000	\$	(900)	-6.98%
INSTRUCTIONAL PROGRAM AID:	\$	249,036	\$	117,326	\$	220,180	\$	292,010	\$	232,999	\$	12,819	5.82%
BILINGUAL EDUCATION	\$	88,735	\$	4,122	\$	138,420	\$	93,452	\$	-	\$	(138,420)	-100.00%
DRIVER EDUCATION	\$	114,637	\$	91,523	\$	110,000	\$	88,429	\$	110,000	\$	-	0.00%
LIBRARY GRANT	\$	3,788					\$	8,753	\$	-	\$	-	0.00%
MISC STATE GRANTS	\$	18,524	\$	106,161	\$	60,880	\$	60,880	\$	123,200	\$	62,320	102.37%
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REVENUE FROM STATE SOURCES	\$	6,440,343	\$	5,876,937	\$	5,466,380	\$	8,106,819	\$	6,799,999	\$	1,333,619	24.40%
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SPECIAL MILK	\$	29,058	\$	25,235	\$	35,000	\$	23,751	\$	35,000	\$	-	0.00%
TITLE I LOW INCOME	\$	927,383	\$	793,104	\$	1,030,000	\$	838,720	\$	904,030	\$	(125,970)	-12.23%
TITLE IVA STUDENT SUPPORT & AC					\$	-	\$	15,409	\$	22,500	\$	22,500	100.00%
IDEA FLOW-THROUGH	\$	1,366,432	\$	1,205,041	\$	1,668,626	\$	1,343,361	\$	1,670,000	\$	1,374	0.08%
IDEA ROOM & BOARD	\$	147,720	\$	170,099	\$	80,000	\$	138,756	\$	100,000	\$	20,000	25.00%
CARL PERKINS TITLE IIC SECONDA	\$	139,432	\$	165,246	\$	151,470	\$	141,885	\$	136,928	\$	(14,542)	-9.60%
TITLE III IEP					\$	-	\$	13,855	\$	-	\$	-	0.00%
TITLE III LIPLEPS	\$	27,121	\$	27,023	\$	41,790	\$	23,338	\$	51,200	\$	9,410	22.52%
TITLE II TEACHER QUALITY	\$	95,906	\$	87,203	\$	110,500	\$	108,451	\$	128,450	\$	17,950	16.24%
DEPT OF REHABILITATION SVCS	\$	184,223	\$	216,501	\$	196,800	\$	195,635	\$	196,800	\$	-	0.00%
MISC FEDERAL GRANTS	\$	676,826	\$	501,116	\$	531,000	\$	707,449	\$	611,000	\$	80,000	15.07%
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REVENUE FROM FEDERAL SOURCES	\$	3,657,871	\$	3,254,338	\$	3,937,806	\$	3,607,630	\$	3,855,908	\$	(81,898)	-2.08%
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TOTAL EDUCATIONAL REVENUE:	\$	107,460,821	\$	105,437,462	\$	106,227,776	\$	105,162,488	\$	107,547,147	\$	1,319,371	1.24%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 1.61%.

- The salary increases were partially offset by savings from the replacement of retiring teachers.
- The District decreased by 1.0 teacher due to student course demand. This reduction was accomplished by not replacing a teacher that retired.
- One additional teacher assistant was hired to support students through the Response to Intervention program.

Employee Benefits – The State increased the employer contributions for the Teacher's Health Insurance Fund by 5%. Medical insurance is budgeted to increase by 4% mid-year.

Purchased Services – The District extended the current contract for copy machines and was able to save \$100,000 as the equipment costs are completely paid. This will be a one-year savings.

Supplies & Materials – Technology software increased by over \$160,000 in this area. In addition, Technology equipment costs increased by over \$300,000 as the District is replacing some end of life computers, replacing large presentation equipment and classroom projectors.

Capital Outlay – The decrease in capital outlay is due to the District reallocating these resources to the purchase of white activity buses in the Transportation Fund.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1130 SALARIES	\$ 38,167,897	\$ 38,672,004	\$ 40,733,425	\$ 40,553,645	\$ 41,389,087	\$ 655,662	1.61%
1130 EMPLOYEE BENEFITS	\$ 5,323,969	\$ 5,516,824	\$ 5,924,110	\$ 5,328,479	\$ 6,027,100	\$ 102,990	1.74%
1130 PURCHASED SERVICES	\$ 978,228	\$ 1,001,558	\$ 1,104,310	\$ 975,168	\$ 1,005,010	\$ (99,300)	-8.99%
1130 SUPPLIES & MATERIALS	\$ 2,608,868	\$ 2,563,038	\$ 3,130,690	\$ 3,025,221	\$ 3,680,345	\$ 549,655	17.56%
1130 CAPITAL OUTLAY	\$ 5,976	\$ 61,594	\$ 27,030	\$ 12,878	\$ 4,400	\$ (22,630)	-83.72%
1130 OTHER OBJECTS/TUITION	\$ 294,791	\$ 376,766	\$ 320,230	\$ 368,722	\$ 327,520	\$ 7,290	2.28%
1190 SALARIES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
1190 EMPLOYEE BENEFITS	\$ 27	\$ 28	\$ 40	\$ -	\$ -	\$ (40)	-100.00%
1190 PURCHASED SERVICES	\$ 4,700	\$ 4,100	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1190 SUPPLIES & MATERIALS	\$ 472	\$ 1,214	\$ -	\$ 286	\$ -	\$ -	#DIV/0!
REGULAR PROGRAMS	\$ 47,386,928	\$ 48,199,126	\$ 51,241,835	\$ 50,264,397	\$ 52,433,462	\$ 1,191,627	2.33%

FUNCTION 1200

Special Education Programs

The decrease in this area is the result of a .6 reduction in teaching staff. Due to changes in the way that Federal grants must be reported, the District realigned the budgets within special education. This resulted in sub-areas within special education seeing large increases or decreases, but resulted in no changes to the program offered.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1203 SALARIES	\$ 349,562	\$ 337,611	\$ 327,348	\$ 346,578	\$ 324,897	\$ (2,451)	-0.75%
1203 EMPLOYEE BENEFITS	\$ 48,371	\$ 46,211	\$ 46,910	\$ 42,667	\$ 47,240	\$ 330	0.70%
1203 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204 SALARIES	\$ 482,451	\$ 491,754	\$ 416,318	\$ 408,609	\$ 351,419	\$ (64,899)	-15.59%
1204 EMPLOYEE BENEFITS	\$ 54,343	\$ 104,244	\$ 16,950	\$ 33,735	\$ 37,870	\$ 20,920	123.42%
1204 SUPPLIES & MATERIALS	\$ 8,122	\$ 12,270	\$ 9,230	\$ 11,000	\$ 9,180	\$ (50)	-0.54%
1205 SALARIES	\$ 5,436,672	\$ 5,306,106	\$ 4,992,838	\$ 4,662,662	\$ 5,426,382	\$ 433,544	8.68%
1205 EMPLOYEE BENEFITS	\$ 1,067,114	\$ 992,015	\$ 941,050	\$ 724,546	\$ 834,960	\$ (106,090)	-11.27%
1205 SUPPLIES & MATERIALS	\$ 13,963	\$ 14,709	\$ 23,270	\$ 14,556	\$ 24,740	\$ 1,470	6.32%
1205 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212 SALARIES	\$ 2,087,345	\$ 2,097,071	\$ 2,060,393	\$ 1,881,397	\$ 1,992,778	\$ (67,615)	-3.28%
1212 EMPLOYEE BENEFITS	\$ 361,554	\$ 426,609	\$ 439,570	\$ 358,899	\$ 412,510	\$ (27,060)	-6.16%
1212 SUPPLIES & MATERIALS	\$ 9,305	\$ 16,952	\$ 18,010	\$ 16,810	\$ 16,710	\$ (1,300)	-7.22%
1212 CAPITAL OUTLAY	\$ -	\$ 27,901	\$ -	\$ -	\$ -	\$ -	0.00%
1212 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750	0.00%
1252 SALARIES	\$ 774,120	\$ 692,030	\$ 411,986	\$ 471,107	\$ 424,507	\$ 12,521	3.04%
1252 EMPLOYEE BENEFITS	\$ 305,952	\$ 273,085	\$ 92,500	\$ 135,342	\$ 158,450	\$ 65,950	71.30%
1252 PURCHASED SERVICES	\$ 29,720	\$ 23,662	\$ 36,000	\$ 60,686	\$ 60,000	\$ 24,000	66.67%
1252 SUPPLIES & MATERIALS	\$ 9,952	\$ 5,977	\$ 40,000	\$ 17,484	\$ 26,000	\$ (14,000)	-35.00%
1290 SALARIES	\$ 1,654,106	\$ 1,602,000	\$ 2,460,326	\$ 2,411,902	\$ 1,720,298	\$ (740,028)	-30.08%
1290 EMPLOYEE BENEFITS	\$ 277,700	\$ 298,851	\$ 550,432	\$ 468,611	\$ 546,360	\$ (4,072)	-0.74%
1290 PURCHASED SERVICES	\$ 151,799	\$ 19,428	\$ 119,000	\$ 18,417	\$ 193,000	\$ 74,000	62.18%
1290 SUPPLIES & MATERIALS	\$ 41,034	\$ 36,034	\$ 94,533	\$ 35,814	\$ 94,390	\$ (143)	-0.15%
1290 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1290 NON-CAPITALIZED EQUIPMENT	\$ 8,171	\$ 8,903	\$ 10,000	\$ 6,461	\$ 10,000	\$ -	0.00%
1295 SALARIES	\$ 108,470	\$ 155,225	\$ 82,114	\$ 173,438	\$ 144,694	\$ 62,580	76.21%
1295 EMPLOYEE BENEFITS	\$ 18,147	\$ 50,400	\$ 43,800	\$ 53,334	\$ 47,521	\$ 3,721	8.50%
1295 PURCHASED SERVICES	\$ 416	\$ 405	\$ 750	\$ 1,168	\$ 2,000	\$ 1,250	166.67%
1295 SUPPLIES & MATERIALS	\$ 6,505	\$ 650	\$ 11,750	\$ 3,817	\$ 2,585	\$ (9,165)	-78.00%
SPECIAL EDUCATION PROGRAMS	\$ 13,304,894	\$ 13,040,105	\$ 13,245,078	\$ 12,359,040	\$ 12,910,241	\$ (334,837)	-2.53%

FUNCTION 1400

Vocational Programs

This area increased by 1.8 teaching staff. This increase was offset by the reclassification of a teacher to department chair and staffing turnover. Staffing re-allocation occurs within the vocational programs and results in the large increases/decreases in the sub-areas.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1400 SALARIES	\$ 75,999	\$ 81,058	\$ 86,485	\$ 86,020	\$ 86,361	\$ (124)	-0.14%
1400 EMPLOYEE BENEFITS	\$ 10,994	\$ 10,921	\$ 11,400	\$ 6,227	\$ 13,521	\$ 2,121	18.61%
1400 PURCHASED SERVICES	\$ 70,480	\$ 81,303	\$ 79,922	\$ 63,853	\$ 28,790	\$ (51,132)	-63.98%
1400 SUPPLIES & MATERIALS	\$ 124,615	\$ 115,081	\$ 101,206	\$ 136,858	\$ 147,452	\$ 46,246	45.69%
1400 CAPITAL OUTLAY	\$ 65,998	\$ 97,104	\$ 89,510	\$ 56,046	\$ 3,312	\$ (86,198)	-96.30%
1400 NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ 27,821	\$ 50,424	\$ 50,499	\$ 22,678	81.51%
1407 SALARIES	\$ 1,372,011	\$ 1,439,365	\$ 1,494,827	\$ 1,498,266	\$ 1,590,524	\$ 95,697	6.40%
1407 EMPLOYEE BENEFITS	\$ 184,264	\$ 194,923	\$ 204,490	\$ 194,958	\$ 225,340	\$ 20,850	10.20%
1407 SUPPLIES & MATERIALS	\$ 8,208	\$ 11,195	\$ 11,050	\$ 6,142	\$ 5,500	\$ (5,550)	-50.23%
1407 OTHER OBJECTS/TUITION	\$ 6,540	\$ 6,521	\$ 6,900	\$ 5,507	\$ 7,040	\$ 140	2.03%
1414 SALARIES	\$ -	\$ -	\$ 418,470	\$ 406,300	\$ 427,470	\$ 9,000	2.15%
1414 EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 60,257	\$ 70,820	\$ 70,820	100.00%
1421 SALARIES	\$ 1,411,112	\$ 1,431,028	\$ 1,653,641	\$ 1,471,689	\$ 1,445,736	\$ (207,905)	-12.57%
1421 EMPLOYEE BENEFITS	\$ 185,328	\$ 188,367	\$ 208,880	\$ 160,370	\$ 176,030	\$ (32,850)	-15.73%
1421 PURCHASED SERVICES	\$ -	\$ 6,000	\$ 4,500	\$ 4,500	\$ 7,750	\$ 3,250	72.22%
1421 SUPPLIES & MATERIALS	\$ 57,329	\$ 84,480	\$ 61,330	\$ 58,988	\$ 63,360	\$ 2,030	3.31%
1421 OTHER OBJECTS/TUITION	\$ 6,768	\$ 5,902	\$ 7,220	\$ 7,220	\$ 7,360	\$ 140	1.94%
1448 SALARIES	\$ 1,113,456	\$ 1,263,862	\$ 1,104,961	\$ 1,088,438	\$ 1,303,538	\$ 198,577	17.97%
1448 EMPLOYEE BENEFITS	\$ 169,762	\$ 200,382	\$ 220,070	\$ 166,321	\$ 185,780	\$ (34,290)	-15.58%
1448 SUPPLIES & MATERIALS	\$ 15,886	\$ 22,987	\$ 48,565	\$ 48,270	\$ 53,910	\$ 5,345	11.01%
1448 OTHER OBJECTS/TUITION	\$ 4,525	\$ 3,166	\$ 7,700	\$ 6,878	\$ 7,810	\$ 110	1.43%
VOCATIONAL PROGRAMS	\$ 4,883,273	\$ 5,243,646	\$ 5,848,948	\$ 5,583,531	\$ 5,907,903	\$ 58,955	1.01%

FUNCTION 1500

Interscholastic Programs

Proceeds from tournaments are deposited into the Other Objects area, but are spent in a variety of areas including purchased services and supplies. The areas that are over budget are offset by the under budget amount caused by the tournament deposits.

The increase in this area is due to the District increasing the Assistant Athletic Director position to a .6 position at each school. The District was able to allocate teaching staff to this area while keeping the overall teaching staff flat.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1510 SALARIES	\$ 2,546,665	\$ 2,581,209	\$ 2,618,850	\$ 2,615,487	\$ 2,785,345	\$ 166,495	6.36%
1510 EMPLOYEE BENEFITS	\$ 73,238	\$ 73,595	\$ 81,170	\$ 66,823	\$ 73,010	\$ (8,160)	-10.05%
1510 PURCHASED SERVICES	\$ 427,093	\$ 500,186	\$ 415,804	\$ 478,841	\$ 414,965	\$ (839)	-0.20%
1510 SUPPLIES & MATERIALS	\$ 251,030	\$ 242,122	\$ 204,858	\$ 355,727	\$ 190,305	\$ (14,553)	-7.10%
1510 CAPITAL OUTLAY	\$ -	\$ 16,420	\$ 2,900	\$ (5,384)	\$ 2,000	\$ (900)	-31.03%
1510 OTHER OBJECTS/TUITION	\$ (88,597)	\$ 39,099	\$ 43,700	\$ 48,245	\$ 43,200	\$ (500)	-1.14%
1520 SALARIES	\$ 42,928	\$ 40,994	\$ 43,130	\$ 42,333	\$ 43,561	\$ 431	1.00%
1520 EMPLOYEE BENEFITS	\$ 593	\$ 582	\$ 630	\$ 618	\$ 690	\$ 60	9.52%
1520 SUPPLIES & MATERIALS	\$ 853	\$ 1,140	\$ 1,520	\$ 1,482	\$ 1,560	\$ 40	2.63%
1520 OTHER OBJECTS/TUITION	\$ 2,340	\$ 1,489	\$ 2,720	\$ 944	\$ 2,760	\$ 40	1.47%
INTERSCHOLASTIC PROGRAMS	\$ 3,256,143	\$ 3,496,836	\$ 3,415,282	\$ 3,605,116	\$ 3,557,396	\$ 142,114	4.16%

FUNCTION 1600

Summer School Programs

The budget is based on a slight increase in the number of students taking summer school. In addition, during the summer of 2017, the District added part-time athletic trainers to summer athletic camps.

The District created a different rate for teachers outside of District 207 and has been able to save on salary. In addition the summer school teaching rate for District 207 has remained flat. Both of these cost controls were established to keep summer school affordable for the families in the District. If additional students take summer school, both the revenue and the expenditures will increase.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1644 SALARIES	\$ 837,274	\$ 777,981	\$ 599,760	\$ 832,773	\$ 654,800	\$ 55,040	9.18%
1644 EMPLOYEE BENEFITS	\$ 13,754	\$ 12,534	\$ 9,330	\$ 10,918	\$ 7,490	\$ (1,840)	-19.72%
1644 PURCHASED SERVICES	\$ 13,268	\$ 14,476	\$ 13,500	\$ 30,096	\$ 30,300	\$ 16,800	124.44%
1644 SUPPLIES & MATERIALS	\$ 54,640	\$ 61,457	\$ 37,450	\$ 51,161	\$ 37,550	\$ 100	0.27%
1650 PURCHASED SERVICES	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	0.00%
1650 SUPPLIES & MATERIALS	\$ 167	\$ 821	\$ 1,300	\$ 301	\$ 1,300	\$ -	0.00%
1650 OTHER OBJECTS/TUITION	\$ -	\$ 28	\$ 90	\$ 26	\$ 90	\$ -	0.00%
SUMMER SCHOOL PROGRAMS	\$ 919,102	\$ 867,298	\$ 662,030	\$ 925,275	\$ 732,130	\$ 70,100	10.59%

FUNCTION 1700

Drivers Education Programs

The District has not decreased the number of teachers in Driver Education. The increase in salary is due to the more expensive teachers that are allocated in this area. Several teachers teach a portion of Driver Education and a portion of Physical Education.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1700 SALARIES	\$ 597,357	\$ 568,392	\$ 397,023	\$ 409,913	\$ 425,009	\$ 27,986	7.05%
1700 EMPLOYEE BENEFITS	\$ 90,281	\$ 75,389	\$ 81,500	\$ 57,764	\$ 69,740	\$ (11,760)	-14.43%
1700 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1700 SUPPLIES & MATERIALS	\$ 2,780	\$ 3,642	\$ 4,040	\$ 2,626	\$ 3,060	\$ (980)	-24.26%
1700 CAPITAL OUTLAY	\$ 154,191	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DRIVERS EDUCATION	\$ 844,609	\$ 647,423	\$ 482,563	\$ 470,303	\$ 497,809	\$ 15,246	3.16%

FUNCTION 1800
Bilingual Programs

Salaries – The decrease is the result of staffing turnover and several employees dropping medical coverage.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
1801 SALARIES	\$ 1,722,456	\$ 1,600,215	\$ 1,392,836	\$ 1,297,562	\$ 1,383,307	\$ (9,529)	-0.68%
1801 EMPLOYEE BENEFITS	\$ 256,031	\$ 259,202	\$ 279,480	\$ 194,788	\$ 214,190	\$ (65,290)	-23.36%
1801 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1801 SUPPLIES & MATERIALS	\$ 2,304	\$ 4,296	\$ 4,000	\$ 6,142	\$ 6,000	\$ 2,000	50.00%
BILINGUAL PROGRAMS	\$ 1,980,791	\$ 1,863,713	\$ 1,676,316	\$ 1,498,492	\$ 1,603,497	\$ (72,819)	-4.34%

FUNCTION 1900

Special Education Tuition Private Programs

The increase is due to the specific student placements in special education private facilities. The increase is due to a greater number of incoming students requiring these services. These increases were minimally offset by a few students that will age out during the year. This area is budgeted on a student by student basis.

Overall out of district special education placements have been decreasing.

	2015-16		2016-17		2017-18		2017-18		2018-19		Dollar		%
	Actual		Actual		Budget		Year to Date		Budget		Difference		Difference
1912 OTHER OBJECTS/TUITION	\$ 2,086,330	\$	2,148,156	\$	3,254,813	\$	2,548,543	\$	3,424,000	\$	169,187		5.20%
SPECIAL ED PRIVATE TUITION	\$ 2,086,330	\$	2,148,156	\$	3,254,813	\$	2,548,543	\$	3,424,000	\$	169,187		5.20%

FUNCTION 2100

Supporting Services - Pupil

The District added three 12 month non-certified college and career counseling positions. This increase was offset by not replacing retiring counselors. Purchased services decreased as the District is no longer contracting for some services for Vocation Rehabilitation, instead a Rehabilitation Specialist was hired and is charged to another area.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2112 SALARIES	\$ 156,559	\$ 170,652	\$ 237,057	\$ 207,345	\$ 197,689	\$ (39,368)	-16.61%
2112 EMPLOYEE BENEFITS	\$ 46,385	\$ 66,735	\$ 94,680	\$ 83,119	\$ 102,490	\$ 7,810	8.25%
2113 SALARIES	\$ 790,789	\$ 667,135	\$ 431,519	\$ 410,826	\$ 505,260	\$ 73,741	17.09%
2113 EMPLOYEE BENEFITS	\$ 118,191	\$ 84,833	\$ 91,010	\$ 53,233	\$ 59,130	\$ (31,880)	-35.03%
2120 SALARIES	\$ 21,380	\$ 17,763	\$ 19,914	\$ 18,299	\$ 37,955	\$ 18,041	90.59%
2120 EMPLOYEE BENEFITS	\$ 10,374	\$ 4,617	\$ 5,060	\$ 4,084	\$ 4,930	\$ (130)	-2.57%
2120 PURCHASED SERVICES	\$ 47,041	\$ 49,639	\$ 60,000	\$ 48,374	\$ 20,500	\$ (39,500)	-65.83%
2122 SALARIES	\$ 5,129,792	\$ 5,219,574	\$ 5,350,527	\$ 5,353,465	\$ 5,655,881	\$ 305,354	5.71%
2122 EMPLOYEE BENEFITS	\$ 934,534	\$ 946,511	\$ 987,780	\$ 920,650	\$ 1,011,860	\$ 24,080	2.44%
2122 PURCHASED SERVICES	\$ 1,647	\$ 1,086	\$ 1,770	\$ 2,550	\$ 1,800	\$ 30	1.69%
2122 SUPPLIES & MATERIALS	\$ 24,232	\$ 21,080	\$ 21,430	\$ 15,553	\$ 24,570	\$ 3,140	14.65%
2122 OTHER OBJECTS/TUITION	\$ 2,684	\$ 3,728	\$ 4,420	\$ 2,956	\$ 4,500	\$ 80	1.81%
2130 PURCHASED SERVICES	\$ 2,240	\$ 2,660	\$ 10,000	\$ 4,655	\$ 10,000	\$ -	0.00%
2130 SUPPLIES & MATERIALS	\$ 3,937	\$ 5,101	\$ 25,000	\$ 5,864	\$ 25,000	\$ -	0.00%
2130 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 6,340	\$ -	\$ -	#DIV/0!
2130 NON-CAPITALIZED EQUIPMENT	\$ 7,406	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2134 SALARIES	\$ 499,922	\$ 535,040	\$ 567,550	\$ 569,973	\$ 609,144	\$ 41,594	7.33%
2134 EMPLOYEE BENEFITS	\$ 94,842	\$ 100,433	\$ 105,330	\$ 84,825	\$ 96,730	\$ (8,600)	-8.16%
2134 SUPPLIES & MATERIALS	\$ 6,555	\$ 6,294	\$ 6,530	\$ 7,566	\$ 6,850	\$ 320	4.90%
2140 SALARIES	\$ 180,774	\$ 184,150	\$ 186,214	\$ 135,408	\$ 179,012	\$ (7,202)	-3.87%
2140 EMPLOYEE BENEFITS	\$ 14,190	\$ 13,966	\$ 15,830	\$ 1,945	\$ 2,100	\$ (13,730)	-86.73%
2140 PURCHASED SERVICES	\$ 4,500	\$ 1,600	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2140 SUPPLIES & MATERIALS	\$ -	\$ 3,828	\$ 5,000	\$ 1,815	\$ 4,900	\$ (100)	-2.00%
2143 SALARIES	\$ 634,305	\$ 648,598	\$ 818,703	\$ 737,121	\$ 703,072	\$ (115,631)	-14.12%
2143 EMPLOYEE BENEFITS	\$ 76,138	\$ 86,697	\$ 89,420	\$ 101,372	\$ 113,090	\$ 23,670	26.47%
2143 SUPPLIES & MATERIALS	\$ 1,066	\$ 2,227	\$ 2,000	\$ 2,778	\$ 3,000	\$ 1,000	50.00%
2150 PURCHASED SERVICES	\$ 548	\$ 393	\$ 1,000	\$ 529	\$ 1,000	\$ -	0.00%
2150 SUPPLIES & MATERIALS	\$ -	\$ 605	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%
2191 SALARIES	\$ 155,510	\$ 153,019	\$ 157,220	\$ 157,220	\$ 165,009	\$ 7,789	4.95%
2191 EMPLOYEE BENEFITS	\$ 44,987	\$ 45,648	\$ 47,930	\$ 42,865	\$ 48,000	\$ 70	0.15%
SUPPORTING SERVICES-PUPIL	\$ 9,010,530	\$ 9,043,612	\$ 9,344,894	\$ 8,980,728	\$ 9,595,472	\$ 250,578	2.68%

FUNCTION 2200

Support Services – Instructional Staff

This area includes grants, the Learning Media Center Assessments and Technology.

The 2211 sub area for grants was increased based on the professional development focus for next year. This was offset by a decrease in 2225 technology equipment as the technology equipment purchases for next year are instructional and budgeted in Function 1130.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2210 SALARIES	\$ 31,744	\$ 29,345	\$ 71,175	\$ 66,356	\$ 71,852	\$ 677	0.95%
2210 EMPLOYEE BENEFITS	\$ 11,361	\$ 11,079	\$ 33,795	\$ 14,361	\$ 16,846	\$ (16,949)	-50.15%
2210 PURCHASED SERVICES	\$ 42,573	\$ 39,892	\$ 69,000	\$ 50,167	\$ 77,396	\$ 8,396	12.17%
2210 OTHER OBJECTS/TUITION	\$ 1,055	\$ 1,978	\$ 2,000	\$ 1,664	\$ 2,000	\$ -	0.00%
2211 SALARIES	\$ 52,200	\$ 75,400	\$ 76,900	\$ 74,164	\$ 129,600	\$ 52,700	68.53%
2211 EMPLOYEE BENEFITS	\$ 19,550	\$ 30,129	\$ 1,140	\$ 11,405	\$ 9,120	\$ 7,980	700.00%
2211 PURCHASED SERVICES	\$ 8,814	\$ 1,575	\$ 22,000	\$ 30,541	\$ 32,000	\$ 10,000	45.45%
2211 SUPPLIES & MATERIALS	\$ -	\$ -	\$ 5,000	\$ 794	\$ 5,500	\$ 500	10.00%
2212 SALARIES	\$ 58,829	\$ 42,305	\$ 41,000	\$ 32,478	\$ 41,000	\$ -	0.00%
2212 EMPLOYEE BENEFITS	\$ 1,635	\$ 1,195	\$ 900	\$ 587	\$ 900	\$ -	0.00%
2212 PURCHASED SERVICES	\$ 51,548	\$ 55,582	\$ 72,000	\$ 51,683	\$ 53,800	\$ (18,200)	-25.28%
2212 SUPPLIES & MATERIALS	\$ 864	\$ 2,756	\$ 1,250	\$ 1,149	\$ 1,250	\$ -	0.00%
2212 OTHER OBJECTS/TUITION	\$ 4,050	\$ 8,296	\$ 6,800	\$ 26,419	\$ 25,000	\$ 18,200	267.65%
2213 PURCHASED SERVICES	\$ 432	\$ 2,851	\$ 8,000	\$ 8,045	\$ 9,500	\$ 1,500	18.75%
2216 SALARIES	\$ 202,680	\$ 181,300	\$ 144,008	\$ 165,123	\$ 170,467	\$ 26,459	18.37%
2216 EMPLOYEE BENEFITS	\$ 74,306	\$ 63,896	\$ 70,110	\$ 63,818	\$ 72,966	\$ 2,856	4.07%
2216 PURCHASED SERVICES	\$ 8,692	\$ 8,627	\$ 8,190	\$ 6,363	\$ 4,238	\$ (3,952)	-48.25%
2216 SUPPLIES & MATERIALS	\$ 3,427	\$ 6,019	\$ 8,900	\$ 7,547	\$ 12,000	\$ 3,100	34.83%
2218 SALARIES	\$ 39,563	\$ 42,249	\$ 23,000	\$ 62,383	\$ 56,150	\$ 33,150	144.13%
2218 EMPLOYEE BENEFITS	\$ 14,615	\$ 16,741	\$ 700	\$ 11,553	\$ 6,300	\$ 5,600	800.00%
2218 PURCHASED SERVICES	\$ 31,200	\$ 15,724	\$ 41,794	\$ 14,903	\$ 37,000	\$ (4,794)	-11.47%
2218 SUPPLIES & MATERIALS	\$ 6,463	\$ 8,551	\$ 10,300	\$ 10,090	\$ 3,300	\$ (7,000)	-67.96%
2218 OTHER OBJECTS/TUITION	\$ 297	\$ 242	\$ 250	\$ 275	\$ 280	\$ 30	12.00%
2222 SALARIES	\$ 529,321	\$ 536,286	\$ 566,058	\$ 568,173	\$ 589,736	\$ 23,678	4.18%
2222 EMPLOYEE BENEFITS	\$ 97,582	\$ 110,916	\$ 112,620	\$ 118,970	\$ 136,800	\$ 24,180	21.47%
2222 PURCHASED SERVICES	\$ 600	\$ 1,500	\$ 2,500	\$ 2,100	\$ 2,500	\$ -	0.00%
2222 SUPPLIES & MATERIALS	\$ 107,812	\$ 108,608	\$ 116,360	\$ 123,300	\$ 113,990	\$ (2,370)	-2.04%
2222 CAPITAL OUTLAY	\$ -	\$ 12,325	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2222 OTHER OBJECTS/TUITION	\$ 325	\$ 600	\$ 600	\$ 227	\$ 600	\$ -	0.00%
2223 SALARIES	\$ 33,163	\$ 33,624	\$ 35,535	\$ 35,535	\$ 36,333	\$ 798	2.25%
2223 EMPLOYEE BENEFITS	\$ 638	\$ 886	\$ 930	\$ 914	\$ 980	\$ 50	5.38%
2223 SUPPLIES & MATERIALS	\$ 1,080	\$ 1,362	\$ 4,460	\$ 4,407	\$ 4,460	\$ -	0.00%
2225 SALARIES	\$ 1,366,654	\$ 1,455,000	\$ 1,612,177	\$ 1,501,735	\$ 1,705,565	\$ 93,388	5.79%

2225 EMPLOYEE BENEFITS	\$	228,627	\$	244,377	\$	259,600	\$	197,643	\$	228,540	\$	(31,060)	-11.96%
2225 PURCHASED SERVICES	\$	87,048	\$	72,177	\$	106,000	\$	83,052	\$	108,000	\$	2,000	1.89%
2225 SUPPLIES & MATERIALS	\$	88,475	\$	101,628	\$	146,200	\$	121,733	\$	116,200	\$	(30,000)	-20.52%
2225 CAPITAL OUTLAY	\$	280,650	\$	468,841	\$	233,410	\$	149,139	\$	62,000	\$	(171,410)	-73.44%
2230 SALARIES	\$	133,292	\$	137,113	\$	136,946	\$	138,346	\$	142,845	\$	5,899	4.31%
2230 EMPLOYEE BENEFITS	\$	14,095	\$	21,327	\$	22,680	\$	13,818	\$	10,110	\$	(12,570)	-55.42%
2230 PURCHASED SERVICES	\$	3,790	\$	248,547	\$	193,000	\$	243,917	\$	193,000	\$	-	0.00%
2230 SUPPLIES & MATERIALS	\$	95,053	\$	69,174	\$	71,500	\$	45,640	\$	71,500	\$	-	0.00%
2230 OTHER OBJECTS/TUITION	\$	322	\$	704	\$	2,000	\$	799	\$	2,000	\$	-	0.00%
SUPPORT SERVICES-INSTR STAFF	\$	3,734,426	\$	4,270,726	\$	4,340,788	\$	4,061,314	\$	4,363,624	\$	22,836	0.53%

FUNCTION 2300

Support Services – General Administration

The increase is due to annual salary and employee benefit cost increases.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2310 EMPLOYEE BENEFITS	\$ 3,000	\$ 13,950	\$ 20,000	\$ 14,180	\$ 20,000	\$ -	0.00%
2310 PURCHASED SERVICES	\$ 168,638	\$ 153,735	\$ 196,700	\$ 190,509	\$ 201,700	\$ 5,000	2.54%
2310 SUPPLIES & MATERIALS	\$ 542	\$ 641	\$ 1,500	\$ 379	\$ 1,500	\$ -	0.00%
2310 OTHER OBJECTS/TUITION	\$ 26,794	\$ 25,844	\$ 33,400	\$ 32,703	\$ 38,000	\$ 4,600	13.77%
2319 PURCHASED SERVICES	\$ 52,696	\$ 50,339	\$ 50,000	\$ 57,524	\$ 50,000	\$ -	0.00%
2319 OTHER OBJECTS/TUITION	\$ 4,286	\$ 2,212	\$ 7,000	\$ 1,940	\$ 7,000	\$ -	0.00%
2321 SALARIES	\$ 305,760	\$ 311,555	\$ 326,911	\$ 319,571	\$ 331,790	\$ 4,879	1.49%
2321 EMPLOYEE BENEFITS	\$ 111,405	\$ 119,353	\$ 124,880	\$ 120,197	\$ 124,180	\$ (700)	-0.56%
2321 PURCHASED SERVICES	\$ 3,568	\$ 3,274	\$ 3,000	\$ 8,202	\$ 10,000	\$ 7,000	233.33%
2321 SUPPLIES & MATERIALS	\$ 66	\$ 79	\$ 500	\$ 1,159	\$ 1,200	\$ 700	140.00%
2321 OTHER OBJECTS/TUITION	\$ 3,324	\$ 9,023	\$ 10,750	\$ 13,161	\$ 12,000	\$ 1,250	11.63%
2323 SALARIES	\$ 290,948	\$ 296,020	\$ 300,942	\$ 304,357	\$ 310,771	\$ 9,829	3.27%
2323 EMPLOYEE BENEFITS	\$ 57,259	\$ 61,579	\$ 63,390	\$ 60,245	\$ 59,310	\$ (4,080)	-6.44%
2323 PURCHASED SERVICES	\$ 586	\$ 130	\$ 1,000	\$ 1,550	\$ 1,500	\$ 500	50.00%
2323 SUPPLIES & MATERIALS	\$ 137	\$ 128	\$ 300	\$ 186	\$ 300	\$ -	0.00%
2323 OTHER OBJECTS/TUITION	\$ 315	\$ 1,155	\$ 1,000	\$ 1,160	\$ 1,000	\$ -	0.00%
2325 SALARIES	\$ 274,960	\$ 279,757	\$ 235,468	\$ 215,122	\$ 244,602	\$ 9,134	3.88%
2325 EMPLOYEE BENEFITS	\$ 54,469	\$ 51,217	\$ 53,272	\$ 41,684	\$ 45,660	\$ (7,612)	-14.29%
2325 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 815	\$ 750	\$ 750	#DIV/0!
2325 SUPPLIES & MATERIALS	\$ -	\$ 52	\$ -	\$ 34	\$ 300	\$ 300	#DIV/0!
2325 OTHER OBJECTS/TUITION	\$ 1,062	\$ 287	\$ -	\$ 1,325	\$ 1,300	\$ 1,300	#DIV/0!
2331 SALARIES	\$ 374,638	\$ 384,909	\$ 468,036	\$ 442,776	\$ 481,505	\$ 13,469	2.88%
2331 EMPLOYEE BENEFITS	\$ 74,100	\$ 96,462	\$ 100,570	\$ 98,184	\$ 102,040	\$ 1,470	1.46%
2331 PURCHASED SERVICES	\$ 49,741	\$ 23,613	\$ 54,500	\$ 42,733	\$ 54,500	\$ -	0.00%
2331 SUPPLIES & MATERIALS	\$ 2,597	\$ 405	\$ 7,400	\$ 1,619	\$ 7,300	\$ (100)	-1.35%
2331 OTHER OBJECTS/TUITION	\$ 500	\$ 500	\$ 1,400	\$ 500	\$ 700	\$ (700)	-50.00%
SUPPORT SERV-GENERAL ADMIN	\$ 1,861,390	\$ 1,886,221	\$ 2,061,919	\$ 1,971,813	\$ 2,108,908	\$ 46,989	2.28%

FUNCTION 2400

Support Services – School Administration

Salaries – The increase is due to department chairs moving through the schedule and re-allocating a Career Technical Department Chair to this area from the instructional area.

	2015-16	2016-17	2017-18	2017-18	2018-19	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
2410 SALARIES	\$ 2,580,217	\$ 2,594,508	\$ 2,671,665	\$ 2,657,074	\$ 2,791,912	\$ 120,247	4.50%
2410 EMPLOYEE BENEFITS	\$ 608,074	\$ 609,580	\$ 603,920	\$ 580,301	\$ 681,470	\$ 77,550	12.84%
2410 PURCHASED SERVICES	\$ 113,854	\$ 92,296	\$ 137,590	\$ 112,670	\$ 126,740	\$ (10,850)	-7.89%
2410 SUPPLIES & MATERIALS	\$ 17,703	\$ 20,698	\$ 36,740	\$ 22,966	\$ 37,820	\$ 1,080	2.94%
2410 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2410 OTHER OBJECTS/TUITION	\$ 150,816	\$ 139,340	\$ 153,500	\$ 147,186	\$ 154,820	\$ 1,320	0.86%
2420 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2420 EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2490 SALARIES	\$ 2,368,956	\$ 2,453,916	\$ 2,608,956	\$ 2,568,584	\$ 2,770,145	\$ 161,189	6.18%
2490 EMPLOYEE BENEFITS	\$ 626,369	\$ 657,348	\$ 709,110	\$ 644,394	\$ 671,700	\$ (37,410)	-5.28%
SUPPORT SERV-SCHOOL ADMIN	\$ 6,465,990	\$ 6,567,685	\$ 6,921,481	\$ 6,733,174	\$ 7,234,607	\$ 313,126	4.52%

FUNCTION 2500

Support Services – Business

This area is for the Business Office including payroll, a portion of human resources and the bookstores.

The decrease in supplies is related to Chromebooks. The District is purchasing fewer Chromebooks as new Chromebooks are only needed for incoming Freshman.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2510 SALARIES	\$ 248,855	\$ 251,291	\$ 257,263	\$ 257,523	\$ 264,943	\$ 7,680	2.99%
2510 EMPLOYEE BENEFITS	\$ 55,256	\$ 89,425	\$ 88,282	\$ 89,953	\$ 86,650	\$ (1,632)	-1.85%
2510 PURCHASED SERVICES	\$ 31,247	\$ 27,929	\$ 23,208	\$ 18,210	\$ 23,650	\$ 442	1.90%
2510 SUPPLIES & MATERIALS	\$ 117	\$ 657	\$ 1,000	\$ 944	\$ 1,000	\$ -	0.00%
2510 OTHER OBJECTS/TUITION	\$ 1,354	\$ 625	\$ 1,700	\$ 340	\$ 1,700	\$ -	0.00%
2520 PURCHASED SERVICES	\$ 5,844	\$ 9,132	\$ -	\$ 4,451	\$ -	\$ -	0.00%
2521 SALARIES	\$ 225,060	\$ 232,217	\$ 236,977	\$ 236,977	\$ 242,385	\$ 5,408	2.28%
2521 EMPLOYEE BENEFITS	\$ 51,886	\$ 54,964	\$ 57,540	\$ 51,520	\$ 57,740	\$ 200	0.35%
2521 PURCHASED SERVICES	\$ 639	\$ 1,253	\$ 2,750	\$ 2,306	\$ 2,750	\$ -	0.00%
2521 SUPPLIES & MATERIALS	\$ 455	\$ 1,643	\$ 1,800	\$ 412	\$ 1,800	\$ -	0.00%
2521 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ -	0.00%
2524 SALARIES	\$ 211,053	\$ 227,582	\$ 249,683	\$ 248,206	\$ 264,426	\$ 14,743	5.90%
2524 EMPLOYEE BENEFITS	\$ 56,598	\$ 67,785	\$ 61,980	\$ 55,579	\$ 62,260	\$ 280	0.45%
2524 SUPPLIES & MATERIALS	\$ 651	\$ 202	\$ 700	\$ -	\$ 700	\$ -	0.00%
2524 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
2530 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2550 PURCHASED SERVICES	\$ 2,434	\$ 3,518	\$ 7,000	\$ 3,133	\$ 5,100	\$ (1,900)	-27.14%
2560 SUPPLIES & MATERIALS	\$ 1,425	\$ 626	\$ 1,500	\$ 2,270	\$ 3,000	\$ 1,500	100.00%
2562 SUPPLIES & MATERIALS	\$ 9,673	\$ 9,577	\$ 15,000	\$ 13,924	\$ 15,000	\$ -	0.00%
2570 SALARIES	\$ 247,610	\$ 214,972	\$ 214,708	\$ 195,650	\$ 218,180	\$ 3,472	1.62%
2570 EMPLOYEE BENEFITS	\$ 85,123	\$ 79,655	\$ 88,990	\$ 64,328	\$ 77,760	\$ (11,230)	-12.62%
2570 SUPPLIES & MATERIALS	\$ 1,680,112	\$ 625,970	\$ 670,750	\$ 619,854	\$ 455,805	\$ (214,945)	-32.05%
2570 OTHER OBJECTS/TUITION	\$ 19,052	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2574 PURCHASED SERVICES	\$ 26,972	\$ 34,131	\$ 40,000	\$ 46,419	\$ 40,000	\$ -	0.00%
2574 SUPPLIES & MATERIALS	\$ 108,970	\$ 119,733	\$ 155,400	\$ 74,793	\$ 155,400	\$ -	0.00%
SUPPORT SERVICES-BUSINESS	\$ 3,070,386	\$ 2,052,888	\$ 2,177,781	\$ 1,986,792	\$ 1,981,799	\$ (195,982)	-9.00%

FUNCTION 2600

Support Services – Central

This area serves the communications and the Innovative Adult Learning Coordinator and Chicagoland Coaching Center. This area is partial offset by revenue from the Chicagoland Coaching Center conference. The increase in salaries is due to an overlap period for the replacement of Director of Communications. This is a one year increase.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2633 SALARIES	\$ 112,133	\$ 108,974	\$ 110,444	\$ 113,022	\$ 189,796	\$ 79,352	71.85%
2633 EMPLOYEE BENEFITS	\$ 19,393	\$ 20,534	\$ 21,700	\$ 19,421	\$ 21,750	\$ 50	0.23%
2633 PURCHASED SERVICES	\$ 23,825	\$ 19,244	\$ 33,700	\$ 20,818	\$ 155,000	\$ 121,300	359.94%
2633 SUPPLIES & MATERIALS	\$ -	\$ 599	\$ 400	\$ -	\$ 400	\$ -	0.00%
2633 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2633 OTHER OBJECTS/TUITION	\$ 684	\$ 781	\$ 1,200	\$ 500	\$ 1,200	\$ -	0.00%
2640 SALARIES	\$ -	\$ 7,078	\$ 169,271	\$ 150,232	\$ 172,278	\$ 3,007	1.78%
2640 EMPLOYEE BENEFITS	\$ -	\$ 101	\$ 36,450	\$ 39,655	\$ 43,040	\$ 6,590	18.08%
2640 PURCHASED SERVICES	\$ -	\$ 500	\$ 1,250	\$ 15,254	\$ 14,250	\$ 13,000	1040.00%
2640 SUPPLIES & MATERIALS	\$ -	\$ 630	\$ 2,900	\$ 5,762	\$ 2,000	\$ (900)	-31.03%
2640 OTHER OBJECTS/TUITION	\$ -	\$ 187	\$ 8,200	\$ 2,690	\$ 2,200	\$ (6,000)	-73.17%
2642 PURCHASED SERVICES	\$ 48,752	\$ 38,312	\$ 38,000	\$ 54,038	\$ 48,000	\$ 10,000	26.32%
2642 SUPPLIES & MATERIALS	\$ 8,616	\$ 11,153	\$ 10,000	\$ 9,510	\$ 10,000	\$ -	0.00%
2661 SALARIES	\$ 231,726	\$ 28,305	\$ -	\$ -	\$ -	\$ -	0.00%
2661 EMPLOYEE BENEFITS	\$ 17,896	\$ 431	\$ -	\$ -	\$ -	\$ -	0.00%
2661 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2661 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUPPORT SERVICES-CENTRAL	\$ 463,025	\$ 236,829	\$ 433,515	\$ 430,901	\$ 659,914	\$ 226,399	52.22%

FUNCTION 2900
Other Supporting Services

This area is based on grant dollars that fluctuate based on the grant initiatives.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
2901 PURCHASED SERVICES	\$ 100	\$ 1,305	\$ -	\$ 252	\$ 1,000	\$ 1,000	#DIV/0!
2901 SUPPLIES & MATERIALS	\$ 124	\$ 759	\$ 5,000	\$ 125	\$ 5,000	\$ -	0.00%
OTHER SUPPORTING SERVICES	\$ 224	\$ 2,064	\$ 5,000	\$ 377	\$ 6,000	\$ 1,000	20.00%

FUNCTION 3000

Community Services

This is the budget for the School Based Health Center. The 2016-17 actual included 5 quarterly payments. The District covers approximately \$60,000 of the costs, the remaining expenditures are covered by grants and donations. The costs of the health center have risen over the years, but the grant has not been increased.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
3000 PURCHASED SERVICES	\$ 181,068	\$ 295,632	\$ 252,000	\$ 192,979	\$ 252,000	\$ -	0.00%
3000 SUPPLIES & MATERIALS	\$ 504	\$ 1,179	\$ 2,500	\$ 323	\$ 2,500	\$ -	0.00%
3000 OTHER OBJECTS/TUITION	\$ 40	\$ 190	\$ 200	\$ -	\$ 200	\$ -	0.00%
COMMUNITY SERVICES	\$ 181,612	\$ 297,000	\$ 254,700	\$ 193,302	\$ 254,700	\$ -	0.00%

FUNCTION 3700

Non-Public Schools Pupil Services

This area is for the non-public schools portion of the Federal Grants. The increase is due to an estimated increase in the required allocation from the IDEA grant

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
3700 PURCHASED SERVICES	\$ 85,200	\$ 83,246	\$ 120,036	\$ 98,979	\$ 123,000	\$ 2,964	2.47%
3700 SUPPLIES & MATERIALS	\$ -	\$ 796	\$ -	\$ 875	\$ -	\$ -	#DIV/0!
3701 SALARIES	\$ 2,343	\$ 64	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
3701 EMPLOYEE BENEFITS	\$ 849	\$ -	\$ -	\$ -	\$ 390	\$ 390	#DIV/0!
3701 PURCHASED SERVICES	\$ 13,617	\$ 11,462	\$ 18,000	\$ 16,019	\$ 27,000	\$ 9,000	50.00%
3701 SUPPLIES & MATERIALS	\$ 1,805	\$ 2,461	\$ 3,500	\$ 673	\$ 6,000	\$ 2,500	71.43%
3701 NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NON-PUB SCHOOL PUPILS SERV	\$ 103,815	\$ 98,030	\$ 144,536	\$ 116,546	\$ 159,390	\$ 14,854	10.28%

FUNCTION 3800

Home/School Services

This is the budget for Title I expenditures related to community outreach and education for the program. Many of the grants require the District to budget a portion here regardless of usage.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
3800 SALARIES	\$ -	\$ -	\$ 5,000	\$ 414	\$ 5,000	\$ -	0.00%
3800 EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 11	\$ 680	\$ 680	#DIV/0!
3800 PURCHASED SERVICES	\$ -	\$ 2,709	\$ 40,000	\$ 1,851	\$ 40,000	\$ -	0.00%
3800 SUPPLIES & MATERIALS	\$ 260	\$ 1,092	\$ 40,000	\$ 3,988	\$ 40,000	\$ -	0.00%
HOME/SCHOOL SERVICES	\$ 260	\$ 3,800	\$ 85,000	\$ 6,263	\$ 85,680	\$ 680	0.80%

FUNCTION 4100

Payments to Government Units

This is the budget for tuition paid to other public entities. This area is for the Night High School Program and the North Cook Alternative Placement Program.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
4110 SPEC ED PUBLIC TUITION	\$ 185,805	\$ 48,566	\$ 172,000	\$ 203,204	\$ 195,000	\$ 23,000	13.37%
PAYMENTS TO OTHER GOVERN UNITS	\$ 185,805	\$ 48,566	\$ 172,000	\$ 203,204	\$ 195,000	\$ 23,000	13.37%

4200 Payments to Government Units

This is the budget for tuition paid to other public entities for special education programs. The budget is based on the existing student placements and the anticipated placements for new students. It is a per student budget.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
4210 OTHER OBJECTS/TUITION	\$ 7,650	\$ 950	\$ 6,500	\$ 2,000	\$ 6,500	\$ -	0.00%
4220 OTHER OBJECTS/TUITION	\$ 1,662,729	\$ 1,621,152	\$ 1,837,192	\$ 1,568,561	\$ 1,982,000	\$ 144,808	7.88%
PAYMENTS TO GOVERNMENT UNITS	\$ 1,670,379	\$ 1,622,102	\$ 1,843,692	\$ 1,570,561	\$ 1,988,500	\$ 144,808	7.85%

**Function 6000 Contingency
and
Functions 8000 Transfers**

This is the contingency for unexpected expenditures.

The District is no longer transferring funds to cover the abatement of the Debt Service Tax levy. The abatement was stopped because the District's State revenue is unreliable.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Difference	% Difference
6000 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
PROVISION FOR CONTINGENCY	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
8990 TRANSFERS/OTHER	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a deficit. The deficit is due to the District increasing the number of capital projects for the summer of 2018. The District continues to try to maintain the buildings and equipment in aging buildings using the funds available under the property tax cap. This is becoming increasingly challenging as the mechanical equipment is well beyond its useful life. Many of the high schools have original cafeteria equipment, electrical and water piping. While these items have been identified in the 10 Year Facility Master Plan, sufficient resources to fund the plan are not available. Below is detailed information on the budgeted revenues and expenditures.

Local Sources - Property taxes are budgeted to increase slightly. The CPI increases of 1.4% and 2.1%, which impacts the 2017 and 2018 tax levies was offset by a doubling of property tax refunds.

Transfers – The fund receives transfers from the Working Cash Fund on an annual basis to help fund the 10 Year Facility Master Plan. In 2018-19 a partial Abatement of the Working Cash Fund is budgeted. This transfer must pass through the Operations & Maintenance Fund per Illinois School Accounting. This money will be transferred out of the Operations & Maintenance Fund to fund the cafeteria student capacity increases at each of the schools.

Salaries – The increase in salaries is due to the District not spending all of the 2017-18 funds as some positions were left unfilled for a period of time and not spending all of the overtime funds. Generally not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed.

Capital Outlay – The following projects from the 10 Year Facility Master Plan have been budgeted:

- Heating/Air Conditioning/Ventilation (boy's locker room and cooling tower) – Maine East
- Public Address System Repair – Maine East
- Center Court Chilled Water Piping Redesign – Maine East
- Auditorium electrical annual work – Maine South
- Tennis court resurfacing – Maine East and Maine South
- Oakton sign replacement – Maine West
- Restroom remodeling D-Wing – Maine West
- Gutter, roof and siding replacement – Homestead/Maine West

- Heating/Air Conditioning/Ventilation (server room) – Maine South
- Pool Filter Replacement – Maine South
- Fire Alarm Replacement – Maine South

All Schools:

- Parking lot re-paving
- Replacement (partial) of interior & exterior doors
- Ongoing floor replacement
- Ongoing kitchen equipment replacement

OPERATIONS AND MAINTENANCE FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 17,424,574	\$ 17,825,575	\$ 17,764,170	\$ 17,604,081	\$ 17,932,700	\$ 168,530	0.95%
STATE SOURCES	\$ -		\$ -			\$ -	0.00%
TRANSFER FROM OTHER FUNDS	\$ 5,395,600	\$ 421,700	\$ 8,810,000	\$ 8,800,000	\$ 2,000,000	\$ (6,810,000)	-77.30%
TOTAL REVENUES	\$ 22,820,174	\$ 18,247,275	\$ 26,574,170	\$ 26,404,081	\$ 19,932,700	\$ (6,641,470)	-24.99%
SALARIES	\$ 6,518,540	\$ 6,471,094	\$ 6,824,199	\$ 6,095,712	\$ 6,855,819	\$ 31,620	0.46%
EMPLOYEE BENEFITS	\$ 1,558,183	\$ 1,580,530	\$ 1,770,440	\$ 1,347,606	\$ 1,695,320	\$ (75,120)	-4.24%
PURCHASED SERVICES	\$ 1,819,990	\$ 3,333,027	\$ 3,241,500	\$ 2,734,040	\$ 3,234,500	\$ (7,000)	-0.22%
SUPPLIES	\$ 2,413,096	\$ 2,646,863	\$ 2,694,500	\$ 1,968,525	\$ 2,540,000	\$ (154,500)	-5.73%
CAPITAL OUTLAY/EQUIPMENT	\$ 10,297,237	\$ 2,941,576	\$ 3,138,950	\$ 1,503,690	\$ 5,542,760	\$ 2,403,810	76.58%
TUITION/OTHER OBJECTS	\$ 6,663	\$ 3,140	\$ 18,000	\$ 3,854	\$ 18,000	\$ -	0.00%
CONTINGENCY			\$ 50,000		\$ 50,000	\$ -	0.00%
TRANSFERS TO OTHER FUNDS			\$ 8,400,000	\$ 8,400,000	\$ 1,600,000	\$ (6,800,000)	-80.95%
TOTAL EXPENDITURES	\$ 22,613,709	\$ 16,976,230	\$ 26,137,589	\$ 22,053,427	\$ 21,536,399	\$ (4,601,190)	-17.60%

TRANSPORTATION FUND

Property Taxes – The increase in property taxes is the result of the District re-allocating the property tax levy to help cover the transportation costs. This re-allocation will need to increase in future years as the State's payments are unreliable.

State Revenue– This is the State reimbursement primarily used for special education transportation.

Purchased Services – The District pays for the transportation of students in special education and for extra-curricular transportation. There is a national bus driver shortage, and as a result, the District is paying higher cost for the bus transportation.

TRANSPORTATION FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 580,255	\$ 711,831	\$ 816,270	\$ 821,646	\$ 1,201,310	\$ 385,040	47.17%
INTEREST	\$ 50,429	\$ 45,679	\$ 42,000	\$ 37,846	\$ 40,000	\$ (2,000)	-4.76%
STATE REVENUE	\$ 1,279,187	\$ 1,031,005	\$ 1,051,700	\$ 1,375,097	\$ 1,303,300	\$ 251,600	23.92%
TOTAL REVENUE	\$ 1,909,871	\$ 1,788,515	\$ 1,909,970	\$ 2,234,589	\$ 2,544,610	\$ 634,640	33.23%
SPECIAL EDUCATION	\$ 1,984,527	\$ 1,756,320	\$ 1,903,000	\$ 1,875,300	\$ 2,200,000	\$ 297,000	15.61%
ATHLETICS AND ACTIVITIES	\$ 503,236	\$ 480,727	\$ 489,150	\$ 365,019	\$ 506,100	\$ 16,950	3.47%
GAS FOR VANS	\$ 19,133	\$ 20,563	\$ 25,500	\$ 22,395	\$ 25,500	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	0.00%
CONTINGENCY			\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
TOTAL EXENDITURES	\$ 2,506,896	\$ 2,257,610	\$ 2,427,650	\$ 2,262,714	\$ 2,906,600	\$ 478,950	21.17%

IMRF/SOCIAL SECURITY FUND

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue is estimating another decrease in these taxes. The State continues to reallocate a portion of these taxes to non-educational areas and this is the second year these funds have decreased dramatically.

Expenditures – The increase is based on the budget for salaries. The District's IMRF rate is projected to increase slightly mid-year.

IMRF SOCIAL SECURITY FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,747,273	\$ 3,702,785	\$ 3,606,790	\$ 3,609,780	\$ 3,631,440	\$ 24,650	0.68%
CORP. PERSONNEL PROPERTY TAXES	\$ 78,047	\$ 1,320,096	\$ 298,000	\$ 52,197	\$ 257,780	\$ (40,220)	-13.50%
INTEREST	\$ 23,468	\$ 24,792	\$ 20,000	\$ 48,217	\$ 35,000	\$ 15,000	75.00%
	<u>\$ 3,848,788</u>	<u>\$ 5,047,673</u>	<u>\$ 3,924,790</u>	<u>\$ 3,710,194</u>	<u>\$ 3,924,220</u>	<u>\$ (570)</u>	<u>-0.01%</u>
IMRF	\$ 1,437,286	\$ 1,354,382	\$ 1,431,680	\$ 1,276,371	\$ 1,504,620	\$ 72,940	5.09%
SOCIAL SECURITY	\$ 1,038,577	\$ 1,042,114	\$ 1,108,308	\$ 1,004,463	\$ 1,159,900	\$ 51,592	4.66%
MEDICARE	\$ 1,198,329	\$ 1,207,199	\$ 1,239,537	\$ 1,090,979	\$ 1,272,080	\$ 32,543	2.63%
	<u>\$ 3,674,192</u>	<u>\$ 3,603,695</u>	<u>\$ 3,779,525</u>	<u>\$ 3,371,813</u>	<u>\$ 3,936,600</u>	<u>\$ 157,075</u>	<u>4.16%</u>

WORKING CASH FUND

Interest – Investment earnings are projected based on the current investment returns. The decrease is due to a decrease in the balance as a portion of the fund will be abated.

Proceeds Bond Sale – In 2016-17 the District issued bonds to cover the cost of the new boilers at Maine South and Maine West. These boilers were original to the buildings and were over 50 years old. The remaining bonds proceeds will be used to fund the student cafeteria capacity increase projects.

Transfers to Other Funds – This is the transfer of interest income to the Operations & Maintenance Fund and a partial abatement of the Working Cash Fund to transfer funds to cover the cost of the cafeteria projects.

There is a timing difference between the fiscal years on the receipt of revenue and the transfer.

WORKING CASH FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROCEEDS BOND SALE		\$ 9,945,521				\$ -	#DIV/0!
INTEREST	\$ 400,038	\$ 427,624	\$ 410,000	\$ 460,697	\$ 400,000	\$ (60,697)	-13.18%
	\$ 400,038	\$ 10,373,145	\$ 410,000	\$ 460,697	\$ 400,000	\$ (60,697)	-13.18%
TRANSFERS TO OTHER FUNDS	\$ 395,600	\$ 400,000	\$ 8,810,000	\$ 8,400,000	\$ 2,000,000	\$ (6,400,000)	-76.19%
	\$ 395,600	\$ 400,000	\$ 8,810,000	\$ 8,400,000	\$ 2,000,000	\$ (6,400,000)	-76.19%

HEALTH LIFE SAFETY FUND

Property Taxes – The District re-established the property tax levy for this Fund with the 2009 tax levy. Taxes dollars were reallocated to this Fund to cover the expenditures associated with qualifying Health Life Safety Amendments. The District will continue to generate revenue to have a source to fund qualifying projects based on the State criteria.

For the 2018-19 fiscal year, the District will be paying for replacement of roofing sections at all three schools. Due to the size of the District buildings, partial roof replacements are performed each year.

HEALTH LIFE SAFETY FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,099,515	\$ 1,112,403	\$ 1,113,420	\$ 1,117,110	\$ 1,116,970	\$ 3,550	0.32%
INTEREST	\$ 31,813	\$ 34,768	\$ 30,000	\$ 55,772	\$ 40,000	\$ 10,000	33.33%
TOTAL REVENUE	\$ 1,131,328	\$ 1,147,171	\$ 1,143,420	\$ 1,172,882	\$ 1,156,970	\$ 13,550	1.19%
CAPITAL OUTLAY	\$ 284,148	\$ 816,453	\$ 230,000	\$ 218,046	\$ 2,140,500	\$ 1,922,454	835.85%
TOTAL EXPENDITURES	\$ 284,148	\$ 816,453	\$ 230,000	\$ 218,046	\$ 2,140,500	\$ 1,922,454	881.67%

TORT IMMUNITY FUND

The Tort Immunity Fund is used to pay for District insurance, legal fees, unemployment fees and workman's compensation. These expenditures are based on utilization and can vary from year to year.

TORT IMMUNITY FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,109,128	\$ 1,128,178	\$ 1,129,200	\$ 1,130,769	\$ 1,137,860	\$ 7,091	0.63%
INTEREST/OTHER	\$ 54,508	\$ 5,504	\$ 5,000	\$ 8,339	\$ 5,000	\$ (3,339)	-40.04%
TOTAL REVENUE	\$ 1,163,636	\$ 1,133,682	\$ 1,134,200	\$ 1,139,108	\$ 1,142,860	\$ 3,752	0.33%
UNEMPLOYMENT	\$ 32,497	\$ 24,547	\$ 36,000	\$ 2,437	\$ 30,000	\$ (6,000)	-16.67%
WORMANS COMPENSATION	\$ 351,592	\$ 616,912	\$ 400,000	\$ 160,598	\$ 350,000	\$ (50,000)	-12.50%
LEGAL FEES	\$ 157,850	\$ 150,280	\$ 210,000	\$ 100,080	\$ 210,000	\$ -	0.00%
CLAIMS AND OTHER EXPENSES	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PROPERTY/LIABILITY INSURANCE	\$ 465,411	\$ 503,699	\$ 523,000	\$ 452,650	\$ 503,400	\$ (19,600)	-3.75%
TOTAL EXPENDITURES	\$ 1,007,450	\$ 1,295,438	\$ 1,169,000	\$ 715,765	\$ 1,093,400	\$ (75,600)	-6.47%

CAPITAL PROJECTS FUND

The Capital Projects Fund contains the proceeds from the Sale of Maine North, as well as proceeds from asbestos litigation. These funds can only be used to maintain the District's facilities. Below is detailed information on the Budget.

Transfers from Other Funds – This is a transfer from the Operation & Maintenance Funds to cover the cost of the student capacity increase projects at each school. This will allow students to have 1 period for lunch instead of 20 minutes.

Capital Outlay – This is the cost of the student cafeteria capacity increase at each of the schools.

CAPITAL PROJECTS FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
DONATIONS	\$ 60,000	\$ -	\$ 60,000	\$ 268,315	\$ -	\$ (60,000)	-100.00%
STATE REVENUE						\$ -	0.00%
TRANSFERS FROM OTHER FUNDS			\$ 8,400,000	\$ 8,400,000	\$ 1,600,000	\$ (6,800,000)	-80.95%
INTEREST	\$ 233,063	\$ 146,399	\$ 140,000	\$ 102,474	\$ 120,000	\$ (20,000)	-14.29%
	<u>\$ 293,063</u>	<u>\$ 146,399</u>	<u>\$ 8,600,000</u>	<u>\$ 8,770,789</u>	<u>\$ 1,720,000</u>	<u>\$ (6,880,000)</u>	<u>-80.00%</u>
CAPITAL OUTLAY	\$ 129,572	\$ 2,252,775	\$ 8,399,000	\$ 6,241,370	\$ 1,610,000	\$ (6,789,000)	-80.83%
TRANSFERS TO OTHER FUNDS	\$ 5,000,000		\$ -			\$ -	0.00%
	<u>\$ 5,129,572</u>	<u>\$ 2,252,775</u>	<u>\$ 8,399,000</u>	<u>\$ 6,241,370</u>	<u>\$ 1,610,000</u>	<u>\$ (6,789,000)</u>	<u>-80.83%</u>

SELF INSURANCE FUND

The Self Insurance Fund accounts for the money paid for health insurance premiums by both the employee and Board of Education. The majority of the revenue comes from deduction and benefit withholding from District employees. Premiums are set on a calendar year. The District is Self-Insured and pays the actual claim costs for both medical and dental claims. Based on our current trends in claims, the expenditures were reduced. The District has been experiencing low claims costs. This is unusual and is attributed to the District's educational program to the employees on cost containment.

SELF INSURANCE FUND

	2015-16 Actual	2016-17 Budget	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 656,080	\$ 652,000	\$ 669,600	\$ 793,526	\$ 936,200	\$ 266,600	39.81%
INTEREST	\$ 37,309	\$ 36,000	\$ 36,000	\$ 128,852	\$ 120,000	\$ 84,000	233.33%
BOARD CONTRIBUTIONS	\$ 11,645,125	\$ 12,287,200	\$ 12,452,040	\$ 9,758,304	\$ 11,850,000	\$ (602,040)	-4.83%
EMPLOYEE CONTRIBUTIONS	\$ 3,257,228	\$ 3,336,080	\$ 3,369,564	\$ 2,633,251	\$ 3,116,400	\$ (253,164)	-7.51%
TOTAL REVENUE	\$ 15,595,742	\$ 16,311,280	\$ 16,527,204	\$ 13,313,933	\$ 16,022,600	\$ (504,604)	-3.05%
WELLNESS	\$ 41,766	\$ 40,900	\$ 40,900	\$ 23,930	\$ 45,900	\$ 5,000	12.22%
PPO	\$ 9,529,945	\$ 10,407,200	\$ 9,549,040	\$ 7,734,010	\$ 9,516,800	\$ (32,240)	-0.34%
HMO	\$ 3,570,801	\$ 3,512,300	\$ 3,162,200	\$ 2,012,264	\$ 2,826,400	\$ (335,800)	-10.62%
HSAPPO	\$ 74,525	\$ 251,000	\$ 460,600	\$ 439,588	\$ 559,800	\$ 99,200	21.54%
AFFORDABLE CARE ACT FEES	\$ 96,442	\$ 140,000	\$ 70,000	\$ 14,096	\$ 17,000	\$ (53,000)	-75.71%
DENTAL	\$ 866,166	\$ 866,000	\$ 867,000	\$ 838,835	\$ 913,000	\$ 46,000	5.31%
STOP LOSS	\$ (37,235)	\$ 400,000	\$ 582,000	\$ 394,162	\$ 900,000	\$ 318,000	54.64%
ADMIN/FLEX FEES/BROKER	\$ 590,170	\$ 593,000	\$ 609,200	\$ 566,758	\$ 647,600	\$ 38,400	6.30%
TOTAL EXPENDITURES	\$ 14,732,580	\$ 16,210,400	\$ 15,340,940	\$ 12,023,643	\$ 15,426,500	\$ 85,560	0.56%

DEBT SERVICE FUND

The District has abated the debt service tax levy for the past several years. The District stopped abating with the 2015 debt service tax levy. The decline in State funding, increase in property tax refunds and overall increases in expenditures no longer make this a viable option. Below is detailed information on the 2018-19 Budget.

Property Taxes - The County of Cook levies taxes for the District based on the bond repayment schedules. The County extends a greater amount of taxes than required to pay the debt service to account for loss in tax collections.

DEBT SERVICE FUND

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year to Date	2018-19 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 795,843	\$ 1,526,266	\$ 1,574,940	\$ 1,569,022	\$ 1,557,560	\$ (17,380)	-1.11%
INTEREST	\$ 887	\$ 1,000	\$ 1,000	\$ 5,895	\$ 3,000	\$ 2,000	33.93%
CORP. PERSONNEL PROPERTY TAXES		\$ 117,571					
PROCEEDS FROM BOND SALE						\$ -	
TRANSFER FROM OTHER FUNDS	\$ 800,000					\$ -	0.00%
TOTAL REVENUES	\$ 1,596,730	\$ 1,644,837	\$ 1,575,940	\$ 1,574,917	\$ 1,560,560	\$ (15,380)	-0.98%
DEBT SERVICE FEES		\$ 30,217	\$ 5,000	\$ 900	\$ 5,000	\$ -	0.00%
RETIREMENT OF PRINCIPAL	\$ 1,260,000	\$ 1,290,000	\$ 1,060,000	\$ 1,060,000	\$ 1,085,000	\$ 25,000	2.36%
RETIREMENT OF INTEREST	\$ 202,577	\$ 327,902	\$ 498,113	\$ 497,999	\$ 471,100	\$ (27,013)	-5.42%
TOTAL EXPENDITURES	\$ 1,462,577	\$ 1,648,119	\$ 1,563,113	\$ 1,558,899	\$ 1,561,100	\$ (2,013)	-0.13%