



# 2019-2020 Tentative Budget

Maine Township High School District 207

Administration Office

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# Maine Township High School District 207

# 2019-20 Annual Budget

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## **MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2019-2020**

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2019-20 Tentative Budget has a surplus of \$1.5 million, when you exclude the \$45,000,000 bond sale timing difference. The surplus is due to the District preparing for the Facility Master Plan, which will be partially funded with \$46 million from the District fund balance. The fund balances from the Education Fund, Operations & Maintenance Fund, Working Cash Fund and Capital Projects Fund will be used to fund the Facility Master Plan. \$35 million is budgeted to be transferred to the Capital Projects Fund from these Funds in 2019-20. Several of the District's Funds have deficits. The District has historically performed better than the Budget, which means that it is likely that the District will actually end 2019-20 with smaller deficits in these Funds.

The 2019-20 Tentative Budget for revenue is approximately \$4.1 million more than the 2018-19 Budget (all Funds except Self Insurance, Debt Service and excluding the Facility Bonds). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$2 million which is the result of the 2018 Consumer Price Index of 1.9% (which funds the 2019 tax levy, which partially funds the 2019-20 budget) and the 2018 Consumer Price Index of 2.1% (which funded the 2018 tax levy, which partially funds the 2019-20 budget). These increases were reduced because of the increase in property tax refunds. Interest income is also budgeted to increase by almost \$1 million as the short-term interest rates have been increasing.

Revenue from the State is budgeted to remain flat as the State is funding the District under the Evidence Based Funding Formula and the District is receiving a hold harmless amount that will not increase.

The Maine Township High School District 207 2019-20 Budget for expenditures increased by approximately \$15 million. This was due to expenditures from the Facilities Master Plan. Over the next several years, the District will spend over \$240 million in the Capital Projects Fund on the Facilities Master Plan. \$195 million will be funded through the sale of referendum approved bonds, with the remaining amount being funded from the District's fund balance.

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.

Additional details on the revenues and expenditures of each Fund are provided within the 2019-20 Budget document. Maine Township High School District 207's 2019-20 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  
2019-20 Tentative Budget**

	Projected Fund Balance 6/30/19	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/19	Surplus (Deficit)
<b>Operating Funds</b>							
Education:	\$ 70,216,979	\$ 110,209,520		\$ 111,234,252	\$ 5,000,000	\$ 64,192,247	\$ (6,024,732)
Operations & Maintenance:	\$ 9,390,431	\$ 18,385,700	\$ -	\$ 16,415,045	\$ 3,000,000	\$ 8,361,086	\$ (1,029,345)
Transportation:	\$ 2,462,010	\$ 2,900,690		\$ 3,047,100		\$ 2,315,600	\$ (146,410)
<b>Operating Fund Totals</b>	<b>\$ 82,069,420</b>	<b>\$ 131,495,910</b>	<b>\$ -</b>	<b>\$ 130,696,397</b>	<b>\$ 8,000,000</b>	<b>\$ 74,868,933</b>	<b>\$ (7,200,487)</b>
IMRF/FICA:	\$ 3,711,620	\$ 4,008,430		\$ 3,692,740		\$ 4,027,310	\$ 315,690
Working Cash:	\$ 26,734,000	\$ 540,000			\$ 27,000,000	\$ 274,000	\$ (26,460,000)
Health Life Safety:	\$ 3,340,470	\$ 1,192,200		\$ 1,255,500		\$ 3,277,170	\$ (63,300)
Tort Immunity:	\$ 1,089,460	\$ 1,075,900		\$ 1,278,000		\$ 887,360	\$ (202,100)
Capital Projects:	\$ 6,734,000	\$ 65,100,000	\$ 35,000,000	\$ 20,000,000		\$ 86,834,000	\$ 80,100,000
<b>Other Funds Sub-Total</b>	<b>\$ 41,609,550</b>	<b>\$ 71,916,530</b>	<b>\$ 35,000,000</b>	<b>\$ 26,226,240</b>	<b>\$ 27,000,000</b>	<b>\$ 95,299,840</b>	<b>\$ 53,690,290</b>
<b>Sub-Total Funds</b>	<b>\$ 123,678,970</b>	<b>\$ 203,412,440</b>	<b>\$ 35,000,000</b>	<b>\$ 156,922,637</b>	<b>\$ 35,000,000</b>	<b>\$ 170,168,773</b>	<b>\$ 46,489,803</b>
Self Insurance:	\$ 10,008,100	\$ 15,737,160		\$ 14,873,520		\$ 10,871,740	\$ 863,640
Debt Service:	\$ 93,960	\$ 1,186,200		\$ 1,177,000		\$ 103,160	\$ 9,200
<b>Total All Funds</b>	<b>\$ 133,781,030</b>	<b>\$ 220,335,800</b>	<b>\$ 35,000,000</b>	<b>\$ 172,973,157</b>	<b>\$ 35,000,000</b>	<b>\$ 181,143,673</b>	<b>\$ 47,362,643</b>

## Educational Fund

Local revenue, which is primarily property taxes, has increased by \$2.3 million based on the CPI. The District doubled the budget for refunds to over \$2 million in 2018-19. 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. Federal revenues are budgeted to remain flat with the exception of Medicaid Fee for Service.

Expenditures increased by 1%, excluding the transfer to the Capital Projects Fund. Salaries increased by 1.2% and included some additional positions to meet the needs of students, that were offset from retiree savings. 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 2019-20 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. Purchased Services decreased as the District had a one-time increase for 2018-19 related to community engagement. The District shifted funds to capital outlay from supplies and non-capitalized equipment based on the Federal Perkins grant and for replacement swim timing systems at each school. The tuition and other budget is based on actual student placements.

The District is budgeted to have a deficit of \$1 million in the Educational Fund, excluding the transfer to the Capital Projects Fund. Based on historical performance, this deficit should 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 remain flat.

## EDUCATIONAL FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
<b>LOCAL SOURCES</b>	\$ 96,306,186	\$ 96,876,896	\$ 96,891,240	\$ 99,937,460	\$ 99,505,528	\$ 2,614,288	2.70%
<b>STATE SOURCES</b>	\$ 5,878,687	\$ 8,156,579	\$ 6,799,999	\$ 6,461,274	\$ 6,796,740	\$ (3,259)	-0.05%
<b>FEDERAL SOURCES</b>	\$ 3,253,588	\$ 3,516,102	\$ 3,602,772	\$ 3,772,854	\$ 3,907,252	\$ 304,480	8.45%
<b>TRANSFER FROM OTHER FUNDS</b>						\$ -	0.00%
	<u>\$ 105,438,461</u>	<u>\$ 108,549,577</u>	<u>\$ 107,294,011</u>	<u>\$ 110,171,588</u>	<u>\$ 110,209,520</u>	<u>\$ 2,915,509</u>	<u>2.72%</u>
<b>SALARIES</b>	\$ 76,659,607	\$ 78,601,747	\$ 81,207,016	\$ 68,706,469	\$ 82,166,437	\$ 959,421	1.40%
<b>EMPLOYEE BENEFITS</b>	\$ 12,496,532	\$ 11,606,296	\$ 13,124,144	\$ 10,196,792	\$ 13,138,973	\$ 14,829	0.15%
<b>PURCHASED SERVICES</b>	\$ 3,004,735	\$ 3,183,577	\$ 3,470,089	\$ 3,142,409	\$ 3,283,543	\$ (186,546)	-5.94%
<b>SUPPLIES</b>	\$ 4,334,380	\$ 4,947,703	\$ 5,505,492	\$ 4,874,303	\$ 5,624,448	\$ 118,956	2.44%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 684,184	\$ 300,853	\$ 71,712	\$ 142,087	\$ 272,291	\$ 200,579	141.17%
<b>TUITION/OTHER OBJECTS</b>	\$ 4,447,486	\$ 5,097,236	\$ 6,261,080	\$ 4,731,994	\$ 6,231,410	\$ (29,670)	-0.63%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ 8,903	\$ 48,300	\$ 60,499	\$ 52,239	\$ 17,150	\$ (43,349)	-82.98%
<b>CONTINGENCY</b>			\$ 500,000		\$ 500,000	\$ -	0.00%
<b>TRANSFERS TO OTHER FUNDS</b>					\$ 5,000,000	\$ 5,000,000	0.00%
	<u>\$ 101,635,827</u>	<u>\$ 103,785,712</u>	<u>\$ 110,200,032</u>	<u>\$ 91,846,293</u>	<u>\$ 116,234,252</u>	<u>\$ 6,034,220</u>	<u>5.48%</u>

## EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase by about 2%. The 2018 tax levy increased by 2.1% and the 2019 tax levy is estimated to be 1.9%. Property tax refunds are budgeted to continue to be high over \$2.3 million in this fund. These refunds doubled in the 2018-19 fiscal year. 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 has not come out with estimates for Replacement Taxes. The Budget is based on the 2019 allocations. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas.

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

Food Service – This is a payment that the District receives from the food service company per the food service contract.

Admissions – The Central Suburban League increased pricing in 2018-19 and District schools will have more home basketball games.

Chromebook Fees – The District moved to a flat fee over 4 years to cover the cost of Chromebooks. In 2019-20 all grades levels will be charged this fee, in 2018-19 only three 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.

Tax Increment Financing Payment – The District receives a base payment of \$100,000, but also receives the tuition costs for students residing in new TIF housing. There was an increase in the students in the TIF housing.



Drivers Education – The decrease is consistent with the 2018-19 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. Medicaid Fee for Service is a reimbursement for services provided to students on Medicaid. The reimbursement and number of students on Medicaid has been increasing

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YEAR TO DATE	2019-20 BUDGET	DOLLAR CHANGE	PERCENTAGE CHANGE
AD VALOREM TAX LEVY-LOC ED AG	\$ 86,734,541	\$ 86,602,141	\$ 87,217,500	\$ 88,469,960	\$ 89,132,000	\$ 1,914,500	2.20%
SPECIAL EDUCATION TAXES	\$ 1,525,137	\$ 1,587,742	\$ 1,542,290	\$ 1,562,969	\$ 1,574,500	\$ 32,210	2.09%
CORPORATE PER/PROPERTY TAX	\$ 4,083,210	\$ 3,972,039	\$ 4,038,790	\$ 4,943,629	\$ 4,000,000	\$ (38,790)	-0.96%
REGULAR SCHOOL DAY TUITION:	\$ 42,273	\$ 35,520	\$ 19,000	\$ (3,852)	\$ 18,000	\$ (1,000)	-5.26%
SUMMER SCHOOL TUITION:	\$ 746,915	\$ 643,126	\$ 715,000	\$ 755,132	\$ 725,400	\$ 10,400	1.45%
INTEREST ON INVESTMENTS	\$ 817,938	\$ 1,304,912	\$ 810,000	\$ 1,617,650	\$ 1,400,000	\$ 590,000	72.84%
FOOD SERVICE	\$ 62,724	\$ 110,930	\$ 100,000	\$ 78,795	\$ 90,000	\$ (10,000)	-10.00%
ADMISSIONS:	\$ 217,704	\$ 286,702	\$ 62,400	\$ 82,623	\$ 92,600	\$ 30,200	48.40%
STUDENT FEES:	\$ 10,478	\$ 8,892	\$ 8,500	\$ 5,946	\$ 6,100	\$ (2,400)	-28.24%
INSTRUCTIONAL FEES	\$ 1,290,543	\$ 1,275,321	\$ 1,390,070	\$ 1,319,843	\$ 1,313,093	\$ (76,977)	-5.54%
CHROMEBOOK FEES	\$ 83,679	\$ 145,253	\$ 223,330	\$ 224,893	\$ 383,360	\$ 160,030	71.66%
RESALE ACCOUNTS	\$ 80,139	\$ 76,528	\$ 85,160	\$ 79,556	\$ 85,680	\$ 520	0.61%
OTHER PUPIL ACTIVITY REVENUE:	\$ 158,516	\$ 168,754	\$ 162,500	\$ 166,130	\$ 172,125	\$ 9,625	5.92%
TEXTBOOK SALES:	\$ 17	\$ 618	\$ -	\$ 19	\$ -	\$ -	0.00%
RENTALS:	\$ 101,374	\$ 77,725	\$ 74,500	\$ 57,428	\$ 61,800	\$ (12,700)	-17.05%
CONTRIBUTIONS	\$ 44,558	\$ 45,832	\$ 40,000	\$ 45,843	\$ 40,000	\$ -	0.00%
CHILD CARE PROGRAM	\$ 17,710	\$ 13,827	\$ 12,550	\$ 19,225	\$ 12,550	\$ -	0.00%
SERVICES PROVIDED OTHER DIST	\$ 1,927	\$ 1,966	\$ 1,800	\$ 1,942	\$ 1,820	\$ 20	1.11%
REFUND OF PRIOR YEARS EXPEND	\$ 101,538	\$ 78,040	\$ 60,000	\$ 28,338	\$ 5,000	\$ (55,000)	-91.67%
TAX INCREMENT FINANCING PAYMENT	\$ 17,830	\$ 137,078	\$ 119,000	\$ 253,206	\$ 180,000	\$ 61,000	51.26%
DRIVERS EDUCATION	\$ 60,859	\$ 61,170	\$ 68,850	\$ 50,928	\$ 55,000	\$ (13,850)	-20.12%
OTHER REVENUE:	\$ 106,577	\$ 242,780	\$ 140,000	\$ 177,258	\$ 156,500	\$ 16,500	11.79%
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$ 96,306,186</b>	<b>\$ 96,876,896</b>	<b>\$ 96,891,240</b>	<b>\$ 99,937,460</b>	<b>\$ 99,505,528</b>	<b>\$ 2,614,288</b>	<b>2.70%</b>

EVIDENCE BASED FUNDING	\$ 3,634,864	\$ 5,595,822	\$ 5,595,800	\$ 5,094,559	\$ 5,600,000	\$ 4,200	0.08%
SPECIAL EDUCATION PRIVATE FACI	\$ 380,188	\$ 737,592	\$ 600,000	\$ 613,982	\$ 610,000	\$ 10,000	1.67%
SPECIAL EDUCATION EXTRAORDINAR	\$ 632,536	\$ 421,043	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL EDUCATION PERSONNEL	\$ 739,746	\$ 502,379	\$ -	\$ -	\$ -	\$ -	0.00%
OPRPHAN/INDIVIDUAL	\$ 170,473	\$ 276,643	\$ 110,000	\$ 335,821	\$ 110,000	\$ -	0.00%
ORPHAN INDIV SUM SCH		\$ 16,860	\$ 16,000	\$ 5,069	\$ -	\$ (16,000)	-100.00%
SPECIAL ED-SUMMER SCHOOL		\$ 12,957	\$ 12,000	\$ -	\$ -	\$ (12,000)	-100.00%
CTEI	\$ 115,263	\$ 279,866	\$ 232,999	\$ 283,748	\$ 233,540	\$ 541	0.23%
CTEI - STEM MINI GRANT	\$ 2,063	\$ 15,797	\$ -	\$ 7,671	\$ -	\$ -	0.00%
DRIVER EDUCATION	\$ 91,523	\$ 118,937	\$ 110,000	\$ 87,920	\$ 120,000	\$ 10,000	9.09%
LIBRARY GRANT	\$ -	\$ 8,753	\$ -	\$ -	\$ -	\$ -	0.00%
SCHOOLYARD HABITAT GRANT	\$ -	\$ -	\$ -	\$ 883	\$ -	\$ -	0.00%
HEALTH CTR - GRF & TOBACCO (001 & 733)	\$ 106,161	\$ 76,479	\$ 123,200	\$ 31,622	\$ 123,200	\$ -	0.00%
SBHC Mini Grant	\$ 1,750	\$ 500	\$ -	\$ 500	\$ -	\$ -	0.00%
OTHER STATE PROGRAMS	\$ -	\$ -	\$ -	\$ 29,599	\$ -	\$ -	0.00%
<b>REVENUE FROM STATE SOURCES</b>	<b>\$ 5,872,815</b>	<b>\$ 8,063,127</b>	<b>\$ 6,799,999</b>	<b>\$ 6,461,274</b>	<b>\$ 6,796,740</b>	<b>\$ (3,259)</b>	<b>-0.05%</b>
SPECIAL MILK	\$ 25,235	\$ 23,751	\$ 35,000	\$ -	\$ -	\$ (35,000)	-100.00%
TITLE I LOW INCOME	\$ 793,104	\$ 777,425	\$ 904,030	\$ 769,079	\$ 909,635	\$ 5,605	0.62%
TITLE IVA STUDENT SUPPORT & AC		\$ 12,929	\$ 22,500	\$ 5,480	\$ 48,000	\$ 25,500	113.33%
IDEA PART B FLOW-THROUGH	\$ 1,205,041	\$ 1,321,769	\$ 1,430,193	\$ 1,373,729	\$ 1,382,587	\$ (47,606)	-3.33%
RM & BRD	\$ 170,099	\$ 124,430	\$ 100,000	\$ 353,364	\$ 137,000	\$ 37,000	37.00%
CARL PERKINS TITLE IIC SECONDA	\$ 165,246	\$ 149,122	\$ 136,928	\$ 114,013	\$ 120,930	\$ (15,998)	-11.68%
TITLE III-IMMIGRANT ED PROGRAM	\$ -	\$ -	\$ -	\$ 13,855	\$ -	\$ -	0.00%
TITLE III LIPLEPS	\$ 27,023	\$ 32,884	\$ 51,200	\$ 32,159	\$ 68,200	\$ 17,000	33.20%
TITLE II TEACHER QUALITY	\$ 87,203	\$ 103,222	\$ 128,450	\$ 152,539	\$ 170,100	\$ 41,650	32.43%
TRANSITION EXP PROGRAM	\$ 216,501	\$ 219,294	\$ 196,800	\$ 135,967	\$ 196,800	\$ -	0.00%
SECONDARY EMPLOYMENT SERVICES (SEP)	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000	0.00%
MEDICAID MATCHING -ADM OUTREACH	\$ 98,032	\$ 85,269	\$ 100,000	\$ 86,184	\$ 100,000	\$ -	0.00%
MEDICAID MATCHING - FEE FOR SERVICE	\$ 153,915	\$ 354,057	\$ 220,000	\$ 441,474	\$ 360,000	\$ 140,000	63.64%
HEALTH CENTER - MEDICAID	\$ 8,591	\$ 19,161	\$ 18,000	\$ 13,630	\$ 18,000	\$ -	0.00%
WIA-IN SCHOOL YOUTH (ISY)	\$ 179,638	\$ 185,185	\$ 198,420	\$ 141,689	\$ 200,000	\$ 1,580	0.80%
WIA-OUT OF SCHOOL YOUTH (OSY) REVENUE	\$ 60,940	\$ 51,083	\$ 61,251	\$ 44,556	\$ 100,000	\$ 38,749	63.26%
HEALTH CENTER - TITLE XX (063)	\$ 30,600	\$ 24,600	\$ -	\$ 26,380	\$ -	\$ -	0.00%
HEALTH CENTER-TITLE V (872)	\$ 31,420	\$ 31,420	\$ -	\$ 38,657	\$ -	\$ -	0.00%
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$ 3,252,588</b>	<b>\$ 3,515,602</b>	<b>\$ 3,602,772</b>	<b>\$ 3,742,755</b>	<b>\$ 3,907,252</b>	<b>\$ 304,480</b>	<b>8.45%</b>
<b>TOTAL EDUCATION FUND REVENUE</b>	<b>\$ 105,431,590</b>	<b>\$ 108,455,624</b>	<b>\$ 107,294,011</b>	<b>\$ 110,141,489</b>	<b>\$ 110,209,520</b>	<b>\$ 2,915,509</b>	<b>2.72%</b>

## FUNCTION 1100

### Regular Programs

Salaries – Salaries increased by -0.39%.

- The salary increases were partially offset by savings from the replacement of six retiring teachers.
- The District decreased by 1.6 teacher due to student course demand in Art and World Language; increased 2.1 teachers due to the Math course changes and did not replace 2.0 Science teachers (Science is over staffed due to the change in the schedule and the District has committed to reductions through retirements.)
- Two additional teacher assistant was hired to support students through the Multiple Tiered System of Supports.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2018-19 Budget.

Purchased Services – The District entered into a new contract for copy machines and was able to save \$100,000 on equipment costs.

Supplies & Materials – Technology software decreased by over \$100,000 in this area.

Other Objects/Tuition – This increase is due to the increase in the number of retired teachers eligible for the \$3,500 per health insurance offset for not taking the District's insurance.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 38,674,004	\$ 40,553,818	\$ 41,389,087	\$ 35,006,489	\$ 41,225,759	\$ (163,328)	-0.39%
EMPLOYEE BENEFITS	\$ 5,516,853	\$ 5,328,479	\$ 6,027,100	\$ 4,545,583	\$ 5,927,780	\$ (99,320)	-1.65%
PURCHASED SERVICES	\$ 1,005,658	\$ 973,857	\$ 1,005,010	\$ 904,536	\$ 914,870	\$ (90,140)	-8.97%
SUPPLIES & MATERIALS	\$ 2,564,252	\$ 3,076,443	\$ 3,680,345	\$ 3,452,460	\$ 3,804,550	\$ 124,205	3.37%
CAPITAL OUTLAY	\$ 61,594	\$ 12,878	\$ 4,400	\$ 22,121	\$ -	\$ (4,400)	-100.00%
OTHER OBJECTS/TUITION	\$ 376,766	\$ 369,922	\$ 327,520	\$ 310,612	\$ 361,360	\$ 33,840	10.33%
<b>REGULAR PROGRAMS</b>	<b>\$ 48,199,127</b>	<b>\$ 50,315,397</b>	<b>\$ 52,433,462</b>	<b>\$ 44,241,801</b>	<b>\$ 52,234,319</b>	<b>\$ (199,143)</b>	<b>-0.38%</b>

**FUNCTION 1200**  
**Special Education Programs**

Salaries - The increase is due to the addition of two new special education teacher assistants. These additions are based on student needs.

Supplies – The decrease is due to the IDEA grant allocating less funds to instructional supplies. During the 2018-19 fiscal year, the IDEA grant budgeted more than their allocation and used carryover funds; which caused a decrease in the 2019-20 budget.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 10,681,798	\$ 10,355,693	\$ 10,384,975	\$ 8,982,150	\$ 10,960,120	\$ 575,145	5.54%
EMPLOYEE BENEFITS	\$ 2,191,416	\$ 1,753,959	\$ 2,084,911	\$ 1,412,974	\$ 2,025,697	\$ (59,214)	-2.84%
PURCHASED SERVICES	\$ 43,495	\$ 223,283	\$ 255,000	\$ 228,953	\$ 237,200	\$ (17,800)	-6.98%
SUPPLIES & MATERIALS	\$ 86,593	\$ 98,022	\$ 173,605	\$ 107,241	\$ 102,669	\$ (70,936)	-40.86%
CAPITAL OUTLAY	\$ 27,901	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 1,750	\$ 1,440	\$ 1,690	\$ (60)	-3.43%
NON-CAPITALIZED EQUIP	\$ 8,903	\$ 6,461	\$ 10,000	\$ 7,990	\$ -	\$ (10,000)	-100.00%
SPECIAL EDUCATION PROG	\$ 13,040,106	\$ 12,437,418	\$ 12,910,241	\$ 10,740,748	\$ 13,327,376	\$ 417,135	3.23%

## **FUNCTION 1400**

### **Vocational Programs**

This area increased by 1.8 teaching staff. This increase was partially offset by staffing turnover. Programs such as the Certified Nursing Assistant Program and the Geometry and Construction Program are increasing and require smaller teacher to student ratios. In addition, the Career resource position at Maine West went from part-time to full-time.



	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 4,215,313	\$ 4,550,712	\$ 4,853,629	\$ 4,073,065	\$ 5,031,222	\$ 177,593	3.66%
EMPLOYEE BENEFITS	\$ 594,593	\$ 588,133	\$ 671,491	\$ 512,022	\$ 694,730	\$ 23,239	3.46%
PURCHASED SERVICES	\$ 87,303	\$ 64,293	\$ 36,540	\$ 46,415	\$ 50,329	\$ 13,789	37.74%
SUPPLIES & MATERIALS	\$ 233,743	\$ 228,292	\$ 270,222	\$ 245,139	\$ 235,457	\$ (34,765)	-12.87%
CAPITAL OUTLAY	\$ 97,104	\$ 54,947	\$ 3,312	\$ 47,983	\$ 67,491	\$ 64,179	1937.77%
OTHER OBJECTS/TUITION	\$ 15,590	\$ 19,605	\$ 22,210	\$ 22,944	\$ 22,210	\$ -	0.00%
NON-CAPITALIZED EQUIP		\$ 41,839	\$ 50,499	\$ 44,249	\$ 17,150	\$ (33,349)	-66.04%
VOCATIONAL PROGRAMS	\$ 5,243,646	\$ 5,547,821	\$ 5,907,903	\$ 4,991,817	\$ 6,118,589	\$ 210,686	3.57%

**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 increase in this area is due to the District purchasing replacement swim timing systems for each pool.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 2,622,203	\$ 2,657,820	\$ 2,828,906	\$ 2,786,347	\$ 2,881,587	\$ 52,681	1.86%
EMPLOYEE BENEFITS	\$ 74,177	\$ 67,441	\$ 73,700	\$ 61,770	\$ 78,820	\$ 5,120	6.95%
PURCHASED SERVICES	\$ 500,186	\$ 478,359	\$ 414,965	\$ 488,278	\$ 436,965	\$ 22,000	5.30%
SUPPLIES & MATERIALS	\$ 243,262	\$ 360,095	\$ 191,865	\$ 224,265	\$ 202,247	\$ 10,382	5.41%
CAPITAL OUTLAY	\$ 16,420	\$ 2,140	\$ 2,000	\$ -	\$ 101,800	\$ 99,800	4990.00%
OTHER OBJECTS/TUITION	\$ 40,587	\$ 49,189	\$ 45,960	\$ (103,799)	\$ 43,160	\$ (2,800)	-6.09%
INTERSCHOLASTIC PROG	\$ 3,496,835	\$ 3,615,044	\$ 3,557,396	\$ 3,456,861	\$ 3,744,579	\$ 187,183	5.26%

## **FUNCTION 1600**

### **Summer School Programs**

The budget is based on the historical summer school numbers. The 2018-19 Budget may be a little low once the 1<sup>st</sup> semester of summer school is completed at the end of June 2019.

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.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 777,981	\$ 832,773	\$ 654,800	\$ 248,764	\$ 725,900	\$ 71,100	10.86%
EMPLOYEE BENEFITS	\$ 12,534	\$ 10,918	\$ 7,490	\$ 2,484	\$ 6,590	\$ (900)	-12.02%
PURCHASED SERVICES	\$ 14,476	\$ 30,096	\$ 30,900	\$ 22,116	\$ 26,750	\$ (4,150)	-13.43%
SUPPLIES & MATERIALS	\$ 62,278	\$ 51,875	\$ 38,850	\$ 41,094	\$ 39,850	\$ 1,000	2.57%
OTHER OBJECTS/TUITION	\$ 28	\$ 26	\$ 90	\$ 43	\$ 90	\$ -	0.00%
<b>SUMMER SCHOOL PROG</b>	<b>\$ 867,297</b>	<b>\$ 925,688</b>	<b>\$ 732,130</b>	<b>\$ 314,501</b>	<b>\$ 799,180</b>	<b>\$ 67,050</b>	<b>9.16%</b>

## **FUNCTION 1700**

### **Drivers Education Programs**

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

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 568,392	\$ 409,913	\$ 425,009	\$ 531,624	\$ 536,733	\$ 111,724	26.29%
<b>EMPLOYEE BENEFITS</b>	\$ 75,389	\$ 57,764	\$ 69,740	\$ 82,001	\$ 108,070	\$ 38,330	54.96%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 3,642	\$ 2,626	\$ 3,060	\$ 2,368	\$ 3,060	\$ -	0.00%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DRIVERS EDUCATION</b>	\$ 647,423	\$ 470,303	\$ 497,809	\$ 615,993	\$ 647,863	\$ 150,054	30.14%

**FUNCTION 1800**  
**Bilingual Programs**

Salaries – The staffing in this area increased by 0.2 FTE based on student need. A veteran teacher was allocated to this area, causing an additional increase.



	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 1,600,215	\$ 1,297,562	\$ 1,383,307	\$ 1,192,386	\$ 1,462,056	\$ 78,749	5.69%
<b>EMPLOYEE BENEFITS</b>	\$ 259,202	\$ 194,788	\$ 214,190	\$ 168,719	\$ 233,000	\$ 18,810	8.78%
<b>PURCHASED SERVICES</b>	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 4,296	\$ 6,142	\$ 6,000	\$ 12,722	\$ 6,000	\$ -	0.00%
<b>BILINGUAL PROGRAMS</b>	<b>\$ 1,863,713</b>	<b>\$ 1,498,492</b>	<b>\$ 1,603,497</b>	<b>\$ 1,373,827</b>	<b>\$ 1,713,056</b>	<b>\$ 109,559</b>	<b>6.83%</b>

## **FUNCTION 1900**

### **Special Education Tuition Private Programs**

This area is budgeted on a student by student basis and can vary based on the individual student programs. The cost of tuition per student ranges from \$45,000 to \$160,000 per year based on the individual needs of the student.

Overall out of district special education placements have been decreasing.

OTHER OBJECTS/TUITION  
 SPEC ED PRIVATE TUITION

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
	\$ 2,148,156	\$ 2,576,048	\$ 3,424,000	\$ 2,616,749	\$ 3,338,150	\$ (85,850)	-2.51%
	\$ 2,148,156	\$ 2,576,048	\$ 3,424,000	\$ 2,616,749	\$ 3,338,150	\$ (85,850)	-2.51%

**FUNCTION 2100**  
**Supporting Services - Pupil**

The District added three 12-month non-certified college and career counseling positions in 2018-19. The decrease in the 2019-20 budget was due not replacing a retiring counselor and was part of the plan in 2018-19.

The variances in Purchased Services and Supplies are due to the grant allocations and the changes in the grant focuses from year to year.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 7,595,931	\$ 7,589,656	\$ 8,053,022	\$ 6,761,096	\$ 7,999,266	\$ (53,756)	-0.67%
<b>EMPLOYEE BENEFITS</b>	\$ 1,349,439	\$ 1,292,096	\$ 1,438,330	\$ 1,156,786	\$ 1,472,760	\$ 34,430	2.39%
<b>PURCHASED SERVICES</b>	\$ 55,378	\$ 56,109	\$ 33,300	\$ 33,745	\$ 60,400	\$ 27,100	81.38%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 39,136	\$ 33,456	\$ 66,320	\$ 38,205	\$ 35,560	\$ (30,760)	-46.38%
<b>CAPITAL OUTLAY</b>	\$ -	\$ 6,340	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 3,728	\$ 2,956	\$ 4,500	\$ 3,800	\$ 4,500	\$ -	0.00%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SUPPORTING SERV-PUPIL</b>	<b>\$ 9,010,530</b>	<b>\$ 9,043,612</b>	<b>\$ 9,344,894</b>	<b>\$ 8,980,728</b>	<b>\$ 9,595,472</b>	<b>\$ 250,578</b>	<b>2.68%</b>

## FUNCTION 2200

### Support Services – Instructional Staff

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

Salaries and Employee Benefits – The decrease is the result of CTEI and IDEA grant re-allocations to other areas. These amounts were not spent in 2018-19.

Purchased Services and Supplies/Materials – The IDEA special education grant decreased travel and increased supplies in this area, based on the needs of the program. The 2019-20 IDEA budget decreased overall as currently no carryover funds are budgeted to be used.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 2,532,621	\$ 2,644,292	\$ 2,943,548	\$ 2,481,493	\$ 2,935,551	\$ (7,997)	-0.27%
<b>EMPLOYEE BENEFITS</b>	\$ 500,545	\$ 433,069	\$ 482,562	\$ 376,451	\$ 467,546	\$ (15,016)	-3.11%
<b>PURCHASED SERVICES</b>	\$ 446,476	\$ 490,171	\$ 517,434	\$ 547,555	\$ 504,558	\$ (12,876)	-2.49%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 298,099	\$ 330,233	\$ 328,200	\$ 267,128	\$ 346,835	\$ 18,635	5.68%
<b>OTHER OBJECTS/TUITION</b>	\$ 11,819	\$ 30,585	\$ 29,880	\$ 30,777	\$ 29,080	\$ (800)	-2.68%
<b>SUPPORT SERV-INSTR STAFF</b>	<b>\$ 3,734,426</b>	<b>\$ 4,270,726</b>	<b>\$ 4,340,788</b>	<b>\$ 4,061,314</b>	<b>\$ 4,363,624</b>	<b>\$ 22,836</b>	<b>0.53%</b>

## **FUNCTION 2300**

### **Support Services – General Administration**

The decrease in salary is due to transferring Director of Special Education in transition to the 1290 special education instructional area as she will primarily be instructional.

The decrease in supplies is the result of the IDEA grant re-allocating funds to another area. These funds were not spent in 2018-19.



	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 1,272,242	\$ 1,281,827	\$ 1,368,668	\$ 1,261,798	\$ 1,293,054	\$ (75,614)	-5.52%
<b>EMPLOYEE BENEFITS</b>	\$ 342,561	\$ 334,489	\$ 351,190	\$ 326,414	\$ 374,860	\$ 23,670	6.74%
<b>PURCHASED SERVICES</b>	\$ 231,091	\$ 275,421	\$ 318,450	\$ 259,479	\$ 301,050	\$ (17,400)	-5.46%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 1,305	\$ 3,376	\$ 10,600	\$ 1,760	\$ 5,700	\$ (4,900)	-46.23%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 27,586	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 39,022	\$ 50,702	\$ 60,000	\$ 37,094	\$ 59,100	\$ (900)	-1.50%
<b>SUPPORT SERV-GEN ADMIN</b>	<b>\$ 1,886,221</b>	<b>\$ 1,945,815</b>	<b>\$ 2,108,908</b>	<b>\$ 1,914,131</b>	<b>\$ 2,033,764</b>	<b>\$ (75,144)</b>	<b>-3.56%</b>

## **FUNCTION 2400**

### **Support Services – School Administration**

Salaries – The increase is due to annual salary and employee benefit increases. This area covers the Principals, Assistant Principals and Department Chairs.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 5,048,423	\$ 5,225,658	\$ 5,562,057	\$ 5,095,330	\$ 5,617,470	\$ 55,413	1.00%
<b>EMPLOYEE BENEFITS</b>	\$ 1,266,928	\$ 1,224,695	\$ 1,353,170	\$ 1,233,341	\$ 1,391,390	\$ 38,220	2.82%
<b>PURCHASED SERVICES</b>	\$ 92,296	\$ 117,022	\$ 126,740	\$ 71,005	\$ 125,740	\$ (1,000)	-0.79%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 20,698	\$ 22,821	\$ 37,820	\$ 20,953	\$ 36,820	\$ (1,000)	-2.64%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 139,340	\$ 147,736	\$ 154,820	\$ 148,938	\$ 156,820	\$ 2,000	1.29%
<b>SUPPT SERV-SCHOOL ADMIN</b>	<b>\$ 6,567,685</b>	<b>\$ 6,737,932</b>	<b>\$ 7,234,607</b>	<b>\$ 6,569,567</b>	<b>\$ 7,328,240</b>	<b>\$ 93,633</b>	<b>1.29%</b>

## **FUNCTION 2500**

### **Support Services – Business**

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

The increase in supplies is related to Chromebooks. The District is purchasing a more expensive Chromebooks for all Freshman.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 926,062	\$ 938,356	\$ 989,934	\$ 925,268	\$ 1,009,468	\$ 19,534	1.97%
<b>EMPLOYEE BENEFITS</b>	\$ 291,829	\$ 261,380	\$ 284,410	\$ 251,983	\$ 285,120	\$ 710	0.25%
<b>PURCHASED SERVICES</b>	\$ 75,965	\$ 72,764	\$ 71,500	\$ 26,649	\$ 70,900	\$ (600)	-0.84%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 758,407	\$ 713,067	\$ 632,705	\$ 474,373	\$ 774,300	\$ 141,595	22.38%
<b>OTHER OBJECTS/TUITION</b>	\$ 625	\$ 340	\$ 3,250	\$ 460	\$ 3,250	\$ -	0.00%
<b>SUPPORT SERV-BUSINESS</b>	<b>\$ 2,052,888</b>	<b>\$ 1,985,907</b>	<b>\$ 1,981,799</b>	<b>\$ 1,678,733</b>	<b>\$ 2,143,038</b>	<b>\$ 161,239</b>	<b>8.14%</b>

## **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 adding a new position to the Communications Department. This increase was offset by a reduction in salaries as the Director position had six months of overlap with the Director that retired in December of 2018.

The decrease in Purchased Services is the result of the 2018-19 fiscal year containing funds for Community Engagement on the Facilities Master Plan.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 144,357	\$ 263,254	\$ 362,074	\$ 349,167	\$ 405,622	\$ 43,548	12.03%
EMPLOYEE BENEFITS	\$ 21,065	\$ 59,076	\$ 64,790	\$ 66,265	\$ 71,980	\$ 7,190	11.10%
PURCHASED SERVICES	\$ 58,057	\$ 93,690	\$ 217,250	\$ 186,255	\$ 145,050	\$ (72,200)	-33.23%
SUPPLIES & MATERIALS	\$ 12,382	\$ 15,272	\$ 12,400	\$ 15,352	\$ 12,900	\$ 500	4.03%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	0.00%
OTHER OBJECTS/TUITION	\$ 968	\$ 3,190	\$ 3,400	\$ 2,556	\$ 3,200	\$ (200)	-5.88%
SUPPORT SERV-CENTRAL	\$ 236,829	\$ 434,482	\$ 659,914	\$ 619,595	\$ 653,752	\$ (6,162)	-0.93%

**FUNCTION 2900**  
**Other Supporting Services**

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



	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>PURCHASED SERVICES</b>	\$ 1,305	\$ 252	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 759	\$ 125	\$ 5,000	\$ 65	\$ 5,000	\$ -	0.00%
<b>OTHER SUPPORT SERVICES</b>	\$ 2,064	\$ 377	\$ 6,000	\$ 65	\$ 6,000	\$ -	0.00%

**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 \$100,000 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.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ 295,632	\$ 192,979	\$ 252,000	\$ 200,033	\$ 255,400	\$ 3,400	1.35%
SUPPLIES & MATERIALS	\$ 1,179	\$ 323	\$ 2,500	\$ 567	\$ 2,500	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 190	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%
COMMUNITY SERVICES	<b>\$ 297,001</b>	<b>\$ 193,302</b>	<b>\$ 254,700</b>	<b>\$ 200,600</b>	<b>\$ 258,100</b>	<b>\$ 3,400</b>	<b>1.33%</b>

## **FUNCTION 3700**

### **Non-Public Schools Pupil Services**

This area is for the non-public schools portion of the Federal Grants.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 64	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
EMPLOYEE BENEFITS	\$ -	\$ -	\$ 390	\$ -	\$ 390	\$ -	0.00%
PURCHASED SERVICES	\$ 94,709	\$ 113,334	\$ 150,000	\$ 134,936	\$ 121,907	\$ (28,093)	-18.73%
SUPPLIES & MATERIALS	\$ 3,257	\$ 1,548	\$ 6,000	\$ 880	\$ 1,250	\$ (4,750)	-79.17%
NON-PUB SCHL PUPIL SERV	\$ 98,030	\$ 114,882	\$ 159,390	\$ 135,816	\$ 126,547	\$ (32,843)	-20.61%

## **FUNCTION 3800**

### **Home/School Services**

This is the budget for Title I expenditures related to community outreach and education for the program. The increase in salaries is due to Maine East and Maine West, our Title I schools hiring a part-time community outreach liaison. Many of the grants require the District to budget a portion here regardless of usage.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ -	\$ 414	\$ 5,000	\$ 11,492	\$ 65,000	\$ 60,000	1200.00%
EMPLOYEE BENEFITS	\$ -	\$ 11	\$ 680	\$ -	\$ 240	\$ (440)	-64.71%
PURCHASED SERVICES	\$ 2,709	\$ 1,851	\$ 40,000	\$ 252	\$ 10,000	\$ (30,000)	-75.00%
SUPPLIES & MATERIALS	\$ 1,092	\$ 3,988	\$ 40,000	\$ 1,985	\$ 10,000	\$ (30,000)	-75.00%
HOME/SCHOOL SERVICES	\$ 3,801	\$ 6,264	\$ 85,680	\$ 13,729	\$ 85,240	\$ (440)	-0.51%

## **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.



	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SPEC ED PUBLIC TUITION	\$ 48,566	\$ 265,324	\$ 195,000	\$ 128,738	\$ 195,000	\$ -	0.00%
PYMTS TO OTHER GOVERN UNITS	\$ 48,566	\$ 265,324	\$ 195,000	\$ 128,738	\$ 195,000	\$ -	0.00%

## **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.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 1,622,102	\$ 1,581,614	\$ 1,988,500	\$ 1,644,769	\$ 2,013,600	\$ 25,100	1.26%
PAYMENTS TO GOVERNMENT UNITS	\$ 1,622,102	\$ 1,581,614	\$ 1,988,500	\$ 1,644,769	\$ 2,013,600	\$ 25,100	1.26%

## **Function 6000 Contingency and Transfers**

This is the contingency for unexpected expenditures. The 2019-20 Budget includes a \$5 million transfer to the Capital Projects Fund to help pay for the Facility Master Plan.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
TRANSFER AMONG FUNDS					\$ 5,000,000		
OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
CONTINGENCY AND TRANSFERS	\$ -	\$ -	\$ 500,000	\$ -	\$ 5,500,000	\$ 5,000,000	1000.00%

## OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus, excluding the transfer to the Capital Projects Fund. The surplus is due to the District decreasing the number of capital projects for the summer of 2019; as it plans to implement the Facilities Master Plan that was passed in 2018. Over the next several years, the District will have large deficits as funds are transferred out of this Fund to the Capital Projects Fund to help pay for the Facilities Master Plan. Below is detailed information on the budgeted revenues and expenditures.

Local Sources - Property taxes are budgeted to increase slightly. The CPI increases of 2.1% and 1.9%, which impacts the 2018 and 2019 tax levies was offset by additional of property tax refunds.

Salaries – The increase in salaries is due to the regular salary increases. Generally, not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed.

Purchased Services – This area decreased as the District is planning to implement the Facilities Master Plan.

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

- LED Light Retrofitting – Maine East
- Gutter System Original 4 story building – Maine East
- Center Court Chilled Water Piping Redesign Phase II– Maine East
- LED Light Retrofitting – Maine South
- Outdoor Track resurfacing – Maine West and Maine South
- Tennis Court LED Light Retrofitting – Maine West

All Schools:

- Concrete replacement
- Replacement (partial) of interior & exterior doors
- Ongoing floor replacement

Transfers to Other Funds – The 2019-20 Budget includes a \$3 million transfer to the Capital Projects Fund to help offset the costs of the Facility Master Plan.

**OPERATIONS AND MAINTENANCE FUND**

	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Budget</b>	<b>2018-19 Year to Date</b>	<b>2019-20 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>LOCAL SOURCES</b>	\$ 17,825,575	\$ 17,998,448	\$ 17,932,700	\$ 18,489,462	\$ 18,385,700	\$ 453,000	2.53%
<b>STATE SOURCES</b>						\$ -	0.00%
<b>TRANSFER FROM OTHER FUNDS</b>	\$ 421,700	\$ 8,800,000	\$ 2,000,000	\$ 1,600,000	\$ -	\$ (2,000,000)	-100.00%
<b>TOTAL REVENUES</b>	<u>\$ 18,247,275</u>	<u>\$ 26,798,448</u>	<u>\$ 19,932,700</u>	<u>\$ 20,089,462</u>	<u>\$ 18,385,700</u>	<u>\$ (1,547,000)</u>	<u>-7.76%</u>
<b>SALARIES</b>	\$ 6,471,094	\$ 6,419,520	\$ 6,864,285	\$ 6,250,193	\$ 7,003,586	\$ 139,301	2.03%
<b>EMPLOYEE BENEFITS</b>	\$ 1,580,530	\$ 1,432,746	\$ 1,695,320	\$ 134,528	\$ 1,630,750	\$ (64,570)	-3.81%
<b>PURCHASED SERVICES</b>	\$ 3,333,027	\$ 2,994,836	\$ 3,234,500	\$ 2,283,841	\$ 2,160,000	\$ (1,074,500)	-33.22%
<b>SUPPLIES</b>	\$ 2,646,863	\$ 2,212,699	\$ 2,540,000	\$ 3,224,275	\$ 2,686,500	\$ 146,500	5.77%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 2,941,576	\$ 2,706,250	\$ 5,542,760	\$ 3,405,822	\$ 2,866,209	\$ (2,676,551)	-48.29%
<b>TUITION/OTHER OBJECTS</b>	\$ 3,140	\$ 3,854	\$ 18,000	\$ 161	\$ 18,000	\$ -	0.00%
<b>CONTINGENCY</b>			\$ 50,000		\$ 50,000	\$ -	0.00%
<b>TRANSFERS TO OTHER FUNDS</b>					\$ 3,000,000	\$ 3,000,000	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<u>\$ 16,976,230</u>	<u>\$ 15,769,905</u>	<u>\$ 19,944,865</u>	<u>\$ 15,298,820</u>	<u>\$ 19,415,045</u>	<u>\$ (529,820)</u>	<u>-2.66%</u>

## 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

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 711,831	\$ 819,308	\$ 1,201,310	\$ 1,051,170	\$ 1,254,090	\$ 52,780	4.39%
INTEREST	\$ 45,679	\$ 41,828	\$ 40,000	\$ 53,459	\$ 43,000	\$ 3,000	7.50%
STATE REVENUE	\$ 1,031,055	\$ 1,712,680	\$ 1,303,300	\$ 1,384,145	\$ 1,603,600	\$ 300,300	23.04%
<b>TOTAL REVENUE</b>	<b>\$ 1,788,565</b>	<b>\$ 2,573,816</b>	<b>\$ 2,544,610</b>	<b>\$ 2,488,774</b>	<b>\$ 2,900,690</b>	<b>\$ 356,080</b>	<b>13.99%</b>
SPECIAL EDUCATION	\$ 1,756,320	\$ 2,091,352	\$ 2,203,000	\$ 1,900,230	\$ 2,303,000	\$ 100,000	4.54%
ATHLETICS AND ACTIVITIES	\$ 480,727	\$ 448,576	\$ 503,100	\$ 380,221	\$ 543,600	\$ 40,500	8.05%
GAS FOR VANS	\$ 20,563	\$ 24,893	\$ 25,500	\$ 22,366	\$ 25,500	\$ -	0.00%
CAPITAL OUTLAY	\$ -		\$ 165,000	\$ 161,248	\$ 165,000	\$ -	0.00%
CONTINGENCY			\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
<b>TOTAL EXENDITURES</b>	<b>\$ 2,257,610</b>	<b>\$ 2,564,821</b>	<b>\$ 2,906,600</b>	<b>\$ 2,464,065</b>	<b>\$ 3,047,100</b>	<b>\$ 140,500</b>	<b>5.70%</b>

## **IMRF/SOCIAL SECURITY FUND**

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue has not come out with estimates for Replacement Taxes. The Budget is based on the 2019 allocations. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas.

Expenditures – The District's IMRF rate decreased for Calendar year 2019 from 8.46% to 5.69%. The final budget will be updated for the 2020 rate. The other increases are based on the salary increases.

## 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	\$ 3,702,784	\$ 3,709,468	\$ 3,631,440	\$ 3,683,554	\$ 3,704,430	\$ 72,990	2.01%
CORP. PERSONNEL PROPERTY TAXES	\$ 1,320,096	\$ 14,871	\$ 257,780	\$ 53,884	\$ 250,000	\$ (7,780)	-3.02%
INTEREST	\$ 24,792	\$ 56,292	\$ 35,000	\$ 69,841	\$ 54,000	\$ 19,000	54.29%
	<u>\$ 5,047,672</u>	<u>\$ 3,780,631</u>	<u>\$ 3,924,220</u>	<u>\$ 3,807,279</u>	<u>\$ 4,008,430</u>	<u>\$ 84,210</u>	<u>2.15%</u>
IMRF	\$ 1,354,382	\$ 1,378,319	\$ 1,504,620	\$ 1,126,938	\$ 1,150,340	\$ (354,280)	-23.55%
SOCIAL SECURITY	\$ 1,042,114	\$ 1,083,975	\$ 1,159,900	\$ 1,045,634	\$ 1,218,070	\$ 58,170	5.02%
MEDICARE	\$ 1,207,199	\$ 1,245,498	\$ 1,272,080	\$ 1,123,055	\$ 1,324,330	\$ 52,250	4.11%
	<u>\$ 3,603,695</u>	<u>\$ 3,707,792</u>	<u>\$ 3,936,600</u>	<u>\$ 3,295,627</u>	<u>\$ 3,692,740</u>	<u>\$ (243,860)</u>	<u>-6.19%</u>

## WORKING CASH FUND

Interest – Investment earnings are projected based on the current investment returns.

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 a partial abatement of the Working Cash Fund to transfer funds to cover the cost of the Facility Master Plan.

### WORKING CASH FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
PROCEEDS BOND SALE	\$ 9,945,521					\$ -	#DIV/0!
INTEREST	\$ 427,624	\$ 510,263	\$ 400,000	\$ 533,670	\$ 540,000	\$ 140,000	35.00%
	\$ 10,373,145	\$ 510,263	\$ 400,000	\$ 533,670	\$ 540,000	\$ 140,000	35.00%
TRANSFERS TO OTHER FUNDS	\$ 627,790	\$ 8,800,000	\$ 2,000,000	\$ 1,600,000	\$ 27,000,000	\$ 25,400,000	1587.50%
	\$ 627,790	\$ 8,800,000	\$ 2,000,000	\$ 1,600,000	\$ 27,000,000	\$ 25,400,000	1587.50%

## 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 2019-20 fiscal year, the District will be paying for replacement of roofing sections at Maine South and Maine West. Due to the size of the District buildings, partial roof replacements are performed each year.

### HEALTH LIFE SAFETY FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 1,112,403	\$ 1,107,186	\$ 1,116,970	\$ 1,132,149	\$ 1,132,200	\$ 15,230	1.36%
<b>INTEREST</b>	\$ 34,768	\$ 63,998	\$ 40,000	\$ 67,720	\$ 60,000	\$ 20,000	50.00%
<b>TOTAL REVENUE</b>	\$ 1,147,171	\$ 1,171,184	\$ 1,156,970	\$ 1,199,869	\$ 1,192,200	\$ 35,230	3.05%
<b>CAPITAL OUTLAY</b>	\$ 916,453	\$ 1,081,743	\$ 2,140,500	\$ 1,225,256	\$ 1,255,500	\$ (885,000)	-41.35%
<b>TOTAL EXPENDITURES</b>	\$ 916,453	\$ 1,081,743	\$ 2,140,500	\$ 1,225,256	\$ 1,255,500	\$ (885,000)	-41.35%

## **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. The insurance in property/liability insurance increase is for builder's risk to cover the Facility Master Plan.



## TORT IMMUNITY FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,128,179	\$ 1,136,186	\$ 1,137,860	\$ 1,101,110	\$ 1,061,900	\$ (75,960)	-6.68%
INTEREST/OTHER	\$ 5,504	\$ 11,671	\$ 5,000	\$ 14,771	\$ 14,000	\$ 9,000	180.00%
<b>TOTAL REVENUE</b>	<b>\$ 1,133,683</b>	<b>\$ 1,147,857</b>	<b>\$ 1,142,860</b>	<b>\$ 1,115,881</b>	<b>\$ 1,075,900</b>	<b>\$ (66,960)</b>	<b>-6.00%</b>
UNEMPLOYMENT	\$ 24,517	\$ 2,436	\$ 30,000	\$ 16,387	\$ 30,000	\$ -	0.00%
WORMANS COMPENSATION	\$ 616,912	\$ 193,572	\$ 350,000	\$ 506,830	\$ 350,000	\$ -	0.00%
LEGAL FEES	\$ 150,280	\$ 113,267	\$ 210,000	\$ 324,487	\$ 260,000	\$ 50,000	23.81%
CLAIMS AND OTHER EXPENSES	\$ 600	\$ 1,809	\$ 3,400	\$ 859	\$ 3,000	\$ (400)	0.00%
PROPERTY/LIABILITY INSURANCE	\$ 503,099	\$ 450,841	\$ 500,000	\$ 490,054	\$ 635,000	\$ 135,000	27.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,295,408</b>	<b>\$ 761,925</b>	<b>\$ 1,093,400</b>	<b>\$ 1,338,617</b>	<b>\$ 1,278,000</b>	<b>\$ 184,600</b>	<b>16.88%</b>

## 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. The 2019-20 Budget is the first of four budgets that will contain revenue and expenditures for the Facility Master Plan. The Facility Master Plan is projected to cost over \$240 million. Taxpayers approved the sale of bonds for \$195 million. The remaining funds will come from the District fund balance/reserves. Both the revenues and the expenditures for this project will be accounted for in the Capital Projects Fund.

Below is detailed information on the Budget.

Principal on Bonds – The District is budgeted to sell the first series of bonds for the Facilities Master Plan. The current projection shows that 1/3 of the bonds will be sold during the next three years to provide cash flow for the project.

Transfers from Other Funds – This includes transfers from the Education, Operations & Maintenance and Working Cash Funds to help pay for the Facility Master Plan.

Capital Outlay – This is the budgeted amount for two months of the Facility Master Plan it is projected that construction will begin in May of 2020.

### CAPITAL PROJECTS FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
DONATIONS		\$ 350,095	\$ -	\$ 241,501	\$ -	\$ -	#DIV/0!
STATE REVENUE						\$ -	0.00%
PRINCIPAL ON BONDS					\$ 65,000,000	\$ 65,000,000	0.00%
TRANSFERS FROM OTHER FUNDS	\$ -	\$ 8,400,000	\$ 1,600,000	\$ 1,600,000	\$ 35,000,000	\$ 33,400,000	2087.50%
INTEREST	\$ 146,399	\$ 118,786	\$ 120,000	\$ 115,057	\$ 100,000	\$ (20,000)	-16.67%
	\$ 146,399	\$ 8,868,881	\$ 1,720,000	\$ 1,956,558	\$ 100,100,000	\$ 98,380,000	5719.77%
CAPITAL OUTLAY	\$ 2,252,775	\$ 6,687,852	\$ 1,610,000	\$ 2,353,113	\$ 20,000,000	\$ 18,390,000	1142.24%
TRANSFERS TO OTHER FUNDS			\$ -			\$ -	0.00%
	\$ 2,252,775	\$ 6,687,852	\$ 1,610,000	\$ 2,353,113	\$ 20,000,000	\$ 18,390,000	1142.24%

## **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

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
<b>FLEX/COBRA/REBATES</b>	\$ 574,725	\$ 943,538	\$ 936,200	\$ 975,741	\$ 1,108,760	\$ 172,560	18.43%
<b>INTEREST</b>	\$ 50,120	\$ 148,326	\$ 120,000	\$ 186,721	\$ 160,000	\$ 40,000	33.33%
<b>BOARD CONTRIBUTIONS</b>	\$ 12,008,582	\$ 10,722,467	\$ 11,850,000	\$ 9,783,482	\$ 11,508,000	\$ (342,000)	-2.89%
<b>EMPLOYEE CONTRIBUTIONS</b>	\$ 3,088,819	\$ 2,887,852	\$ 3,116,400	\$ 2,521,550	\$ 2,960,400	\$ (156,000)	-5.01%
<b>TOTAL REVENUE</b>	<u>\$ 15,722,246</u>	<u>\$ 14,702,183</u>	<u>\$ 16,022,600</u>	<u>\$ 13,467,494</u>	<u>\$ 15,737,160</u>	<u>\$ (285,440)</u>	<u>-1.78%</u>
<b>WELLNESS</b>	\$ 29,341	\$ 48,902	\$ 45,000	\$ -	\$ 50,000	\$ 5,000	11.11%
<b>PPO</b>	\$ 7,886,061	\$ 8,367,938	\$ 9,516,800	\$ 7,739,493	\$ 9,080,000	\$ (436,800)	-4.59%
<b>HMO</b>	\$ 2,863,577	\$ 2,248,003	\$ 2,826,400	\$ 2,269,038	\$ 2,592,400	\$ (234,000)	-8.28%
<b>HSAPPO</b>	\$ 344,934	\$ 496,162	\$ 559,800	\$ 475,132	\$ 544,000	\$ (15,800)	-2.82%
<b>AFFORDABLE CARE ACT FEES</b>	\$ 68,214	\$ 17,526	\$ 17,000	\$ 11,854	\$ 21,720	\$ 4,720	27.76%
<b>DENTAL</b>	\$ 857,415	\$ 896,161	\$ 913,000	\$ 805,191	\$ 912,000	\$ (1,000)	-0.11%
<b>STOP LOSS</b>	\$ 171,465	\$ 441,957	\$ 900,000	\$ 658,566	\$ 1,032,000	\$ 132,000	14.67%
<b>ADMIN/FLEX FEES/BROKER</b>	\$ 601,421	\$ 606,619	\$ 648,500	\$ 564,194	\$ 641,400	\$ (7,100)	-1.09%
<b>TOTAL EXPENDITURES</b>	<u>\$ 12,822,428</u>	<u>\$ 13,123,268</u>	<u>\$ 15,426,500</u>	<u>\$ 12,523,468</u>	<u>\$ 14,873,520</u>	<u>\$ (552,980)</u>	<u>-3.58%</u>

## DEBT SERVICE FUND

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. The drop is due to the District not using all of their existing Debt Service Extension Base, this was done to help offset the increase in debt service from the passage of the referendum for the Facility Master Plan.

## DEBT SERVICE FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,526,266	\$ 1,645,876	\$ 1,557,560	\$ 1,544,194	\$ 1,177,200	\$ (380,360)	-24.63%
INTEREST	\$ 1,386	\$ 7,589	\$ 3,000	\$ 12,029	\$ 9,000	\$ 6,000	49.88%
CORP. PERSONNEL PROPERTY TAXES	\$ 117,571						
PROCEEDS FROM BOND SALE						\$ -	
TRANSFER FROM OTHER FUNDS						\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,645,223</b>	<b>\$ 1,653,465</b>	<b>\$ 1,560,560</b>	<b>\$ 1,556,223</b>	<b>\$ 1,186,200</b>	<b>\$ (374,360)</b>	<b>-24.06%</b>
DEBT SERVICE FEES	\$ 30,217	\$ 900	\$ 500	\$ 900	\$ 5,000	\$ 4,500	500.00%
RETIREMENT OF PRINCIPAL	\$ 1,290,000	\$ 1,060,000	\$ 1,085,000	\$ 1,140,531	\$ 725,000	\$ (360,000)	-31.56%
RETIREMENT OF INTEREST	\$ 327,902	\$ 497,999	\$ 471,100	\$ 415,170	\$ 447,000	\$ (24,100)	-5.80%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,648,119</b>	<b>\$ 1,558,899</b>	<b>\$ 1,556,600</b>	<b>\$ 1,556,601</b>	<b>\$ 1,177,000</b>	<b>\$ (379,600)</b>	<b>-24.39%</b>