



2019-2020 ANNUAL BUDGET

Maine Township High School District 207

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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 Budget has a surplus of \$2 million, when you exclude the \$130,000,000 bond sale and Fund transfers. 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 District will be implementing GASB#84 during the 2019-20 fiscal year. GASB#84 requires that the revenue and expenditures from student activities are accounted for in the Educational Fund. Included in the budget is a new revenue and expenditure line for \$3.7 million each, which will have no impact on the net finances of the District.

The 2019-20 Budget for revenue is approximately \$5.4 million more than the 2018-19 Budget (all Funds except Self Insurance, Debt Service and excluding the Facility Bonds and the implementation of GASB#84). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$1 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.

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 \$19 million. This was due to expenditures from the Facilities Master Plan and the implementation of GASB#84. 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 Budget

	Projected Fund Balance 6/30/19	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/20	Surplus (Deficit)
Operating Funds							
Education:	\$ 83,173,000	\$ 115,339,520		\$ 115,382,763	\$ 5,000,000	\$ 78,129,757	\$ (5,043,243)
Operations & Maintenance:	\$ 13,520,000	\$ 18,385,700	\$ 540,000	\$ 16,415,045	\$ 3,000,000	\$ 13,030,655	\$ (489,345)
Transportation:	\$ 2,560,000	\$ 2,900,690		\$ 3,047,100		\$ 2,413,590	\$ (146,410)
Operating Fund Totals	\$ 99,253,000	\$ 136,625,910	\$ 540,000	\$ 134,844,908	\$ 8,000,000	\$ 93,574,002	\$ (5,678,998)
IMRF/FICA:	\$ 4,380,000	\$ 4,104,430		\$ 3,908,600		\$ 4,575,830	\$ 195,830
Working Cash:	\$ 27,150,000	\$ 540,000			\$ 27,540,000	\$ 150,000	\$ (27,000,000)
Health Life Safety:	\$ 3,470,000	\$ 1,192,200		\$ 1,255,500		\$ 3,406,700	\$ (63,300)
Tort Immunity:	\$ 950,000	\$ 1,075,900		\$ 1,318,000		\$ 707,900	\$ (242,100)
Capital Projects:	\$ 5,230,000	\$ 130,100,000	\$ 35,000,000	\$ 20,000,000		\$ 150,330,000	\$ 145,100,000
Other Funds Sub-Total	\$ 41,180,000	\$ 137,012,530	\$ 35,000,000	\$ 26,482,100	\$ 27,540,000	\$ 159,170,430	\$ 117,990,430
Sub-Total Funds	\$ 140,433,000	\$ 273,638,440	\$ 35,540,000	\$ 161,327,008	\$ 35,540,000	\$ 252,744,432	\$ 112,311,432
Self Insurance:	\$ 10,008,100	\$ 15,737,160		\$ 14,874,420		\$ 10,870,840	\$ 862,740
Debt Service:	\$ 93,960	\$ 1,186,200		\$ 1,177,000		\$ 103,160	\$ 9,200
Total All Funds	\$ 150,535,060	\$ 290,561,800	\$ 35,540,000	\$ 177,378,428	\$ 35,540,000	\$ 263,718,432	\$ 113,183,372

Educational Fund

Local revenue, which is primarily property taxes, has increased by \$5.7 million. \$3.7 million is due to the implementation of GASB#84 that requires the revenues of the student activity funds to be accounted for in the Educational Fund. The remaining increase was due to Corporate Personal Property and Real Estate Taxes. The District doubled the budget for Real Estate Tax 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 5.7% from actual and 1.3% compared to the 2018-19 budget, excluding the transfer to the Capital Projects Fund and the implementation of GASB#84. 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. The District was able to have a premium holiday in 2018-19, that allowed for no premiums on medical insurance to be paid for one month. The 2019-20 budget does not include the premium holiday and brings the projected expenditures in line with the 2018-19 budget. Purchased Services increased compared to the actual, but decreased as compared to the 2018-19 budget. 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. \$3.7 million of the increase was related to the implementation of GASB#84, which increased both revenues and expenditures.

The District does not historically spend the entire amount of the budget. Spending is based on need and unspent funds are used for future years. Departments are not penalized with a budget reduction for not spending all of their funds.

The District is budgeted to have a slight deficit 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 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 Actual	2019-20 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 96,306,186	\$ 96,876,896	\$ 96,891,240	\$ 99,937,460	\$ 104,635,528	\$ 4,698,068	4.85%
STATE SOURCES	\$ 5,878,687	\$ 8,156,579	\$ 6,799,999	\$ 6,461,274	\$ 6,796,740	\$ 335,466	4.93%
FEDERAL SOURCES	\$ 3,253,588	\$ 3,516,102	\$ 3,602,772	\$ 3,772,854	\$ 3,907,252	\$ 134,398	3.73%
TRANSFER FROM OTHER FUNDS						\$ -	0.00%
	\$ 105,438,461	\$ 108,549,577	\$ 107,294,011	\$ 110,171,588	\$ 115,339,520	\$ 5,167,932	4.82%
SALARIES	\$ 76,659,607	\$ 78,601,747	\$ 81,207,016	\$ 80,267,576	\$ 82,259,967	\$ 1,992,391	2.48%
EMPLOYEE BENEFITS	\$ 12,496,532	\$ 11,606,296	\$ 13,124,144	\$ 11,797,715	\$ 13,158,173	\$ 1,360,458	11.53%
PURCHASED SERVICES	\$ 3,004,735	\$ 3,183,577	\$ 3,470,089	\$ 3,364,433	\$ 3,441,224	\$ 76,791	2.28%
SUPPLIES	\$ 4,334,380	\$ 4,947,703	\$ 5,505,492	\$ 5,002,511	\$ 5,785,398	\$ 782,887	15.65%
CAPITAL OUTLAY/EQUIPMENT	\$ 684,184	\$ 300,853	\$ 71,712	\$ 142,087	\$ 272,741	\$ 130,654	91.95%
TUITION/OTHER OBJECTS	\$ 4,447,486	\$ 5,097,236	\$ 6,261,080	\$ 5,019,752	\$ 9,933,110	\$ 4,913,358	97.88%
NON-CAPITALIZED EQUIPMENT	\$ 8,903	\$ 48,300	\$ 60,499	\$ 43,654	\$ 32,150	\$ (11,504)	-26.35%
CONTINGENCY			\$ 500,000		\$ 500,000	\$ 500,000	0.00%
TRANSFERS TO OTHER FUNDS					\$ 5,000,000	\$ 5,000,000	0.00%
	\$ 101,635,827	\$ 103,785,712	\$ 110,200,032	\$ 105,637,728	\$ 120,382,763	\$ 14,745,035	13.38%

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase slightly. 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 increased the projections for CPPRT. 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 budget has been increased over last year's budget, but interest rates have recently started to decline.

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. The actual amount contains the net amount for athletic tournaments that is not budgeted in this area. The amount is reclassified during the audit.

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.

Student Activity Revenue - The increase is related to GASB #84, which is to be implemented for the 2019-20 fiscal year. ISBE has not provided any guidance on the implementation of GASB#84. GASB#84 states that the revenues and expenditures from any student activity fund that has administrative involvement no longer qualifies as a fiduciary fund and must be accounted for in the Education Fund. Following the recommendation of the District auditors, the District will be providing a once a year entry for the total revenues of the student activity funds in this area. The day to day tracking and accounting for activities funds will not change.

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 ACTUAL	2019-20 BUDGET	DOLLAR CHANGE	PERCENTAGE CHANGE
AD VALOREM TAX LEVY-LOC ED AG	\$ 86,734,541	\$ 86,602,141	\$ 87,217,500	\$ 88,515,624	\$ 89,132,000	\$ 616,376	0.71%
SPECIAL EDUCATION TAXES	\$ 1,525,137	\$ 1,587,742	\$ 1,542,290	\$ 1,617,051	\$ 1,574,500	\$ (42,551)	-2.76%
CORPORATE PER/PROPERTY TAX	\$ 4,083,210	\$ 3,972,039	\$ 4,038,790	\$ 4,732,553	\$ 5,430,000	\$ 697,447	17.27%
REGULAR SCHOOL DAY TUITION:	\$ 42,273	\$ 35,520	\$ 19,000	\$ (3,852)	\$ 18,000	\$ 21,852	115.01%
SUMMER SCHOOL TUITION:	\$ 746,915	\$ 643,126	\$ 715,000	\$ 796,154	\$ 725,400	\$ (70,754)	-9.90%
INTEREST ON INVESTMENTS	\$ 817,938	\$ 1,304,912	\$ 810,000	\$ 3,261,290	\$ 1,400,000	\$ (1,861,290)	-229.79%
FOOD SERVICE	\$ 62,724	\$ 110,930	\$ 100,000	\$ 115,231	\$ 90,000	\$ (25,231)	-25.23%
ADMISSIONS:	\$ 217,704	\$ 286,702	\$ 62,400	\$ 257,517	\$ 92,600	\$ (164,917)	-264.29%
STUDENT FEES:	\$ 10,478	\$ 8,892	\$ 8,500	\$ 6,106	\$ 6,100	\$ (6)	-0.07%
INSTRUCTIONAL FEES	\$ 1,290,543	\$ 1,275,321	\$ 1,390,070	\$ 1,319,256	\$ 1,313,093	\$ (6,163)	-0.44%
CHROMEBOOK FEES	\$ 83,679	\$ 145,253	\$ 223,330	\$ 224,893	\$ 383,360	\$ 158,467	70.96%
RESALE ACCOUNTS	\$ 80,139	\$ 76,528	\$ 85,160	\$ 79,596	\$ 85,680	\$ 6,084	7.14%
OTHER PUPIL ACTIVITY REVENUE:	\$ 158,516	\$ 168,754	\$ 162,500	\$ 167,363	\$ 172,125	\$ 4,762	2.93%
TEXTBOOK SALES:	\$ 17	\$ 618	\$ -	\$ 19		#VALUE!	0.00%
RENTALS:	\$ 101,374	\$ 77,725	\$ 74,500	\$ 70,169	\$ 61,800	\$ (8,369)	-11.23%
CONTRIBUTIONS	\$ 44,558	\$ 45,832	\$ 40,000	\$ 47,693	\$ 40,000	\$ (7,693)	-19.23%
CHILD CARE PROGRAM	\$ 17,710	\$ 13,827	\$ 12,550	\$ 19,225	\$ 12,550	\$ (6,675)	-53.19%
SERVICES PROVIDED OTHER DIST	\$ 1,927	\$ 1,966	\$ 1,800	\$ 2,005	\$ 1,820	\$ (185)	-10.28%
REFUND OF PRIOR YEARS EXPEND	\$ 101,538	\$ 78,040	\$ 60,000	\$ 33,041	\$ 5,000	\$ (28,041)	-46.74%
TAX INCREMENT FINANCING PAYMENT	\$ 17,830	\$ 137,078	\$ 119,000	\$ 253,206	\$ 180,000	\$ (73,206)	-61.52%
DRIVERS EDUCATION	\$ 60,859	\$ 61,170	\$ 68,850	\$ 50,928	\$ 55,000	\$ 4,072	5.91%
OTHER REVENUE:	\$ 106,577	\$ 242,780	\$ 140,000	\$ 197,634	\$ 156,500	\$ (41,134)	-29.38%
STUDENT ACTIVITY REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000	\$ 3,700,000	0.00%
REVENUE FROM LOCAL SOURCES	\$ 96,306,186	\$ 96,876,896	\$ 96,891,240	\$ 101,762,702	\$ 104,635,528	\$ 2,872,826	2.97%

EVIDENCE BASED FUNDING	\$ 3,634,864	\$ 5,595,822	\$ 5,595,800	\$ 5,604,016	\$ 5,600,000	\$ (4,016)	-0.07%
SPECIAL EDUCATION PRIVATE FACI	\$ 380,188	\$ 737,592	\$ 600,000	\$ 613,982	\$ 610,000	\$ (3,982)	-0.66%
SPECIAL EDUCATION EXTRAORDINAR	\$ 632,536	\$ 421,043	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL EDUCATION PERSONNEL	\$ 739,746	\$ 502,379	\$ -	\$ -	\$ -	\$ -	0.00%
OPRHAN/INDIVIDUAL	\$ 170,473	\$ 276,643	\$ 110,000	\$ 335,821	\$ 110,000	\$ (225,821)	-205.29%
ORPHAN INDIV SUM SCH		\$ 16,860	\$ 16,000	\$ 5,069	\$ -	\$ (5,069)	-31.68%
SPECIAL ED-SUMMER SCHOOL		\$ 12,957	\$ 12,000	\$ -	\$ -	\$ -	0.00%
CTEI	\$ 115,263	\$ 279,866	\$ 232,999	\$ 267,350	\$ 233,540	\$ (33,810)	-14.51%
CTEI - STEM MINI GRANT	\$ 2,063	\$ 15,797	\$ -	\$ 10,500	\$ -	\$ (10,500)	0.00%
DRIVER EDUCATION	\$ 91,523	\$ 118,937	\$ 110,000	\$ 117,142	\$ 120,000	\$ 2,858	2.60%
LIBRARY GRANT	\$ -	\$ 8,753	\$ -	\$ -	\$ -	\$ -	0.00%
SCHOOLYARD HABITAT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH CTR - GRF & TOBACCO (001 & 733)	\$ 106,161	\$ 76,479	\$ 123,200	\$ 63,862	\$ 123,200	\$ 59,338	48.16%
SBHC Mini Grant	\$ 1,750	\$ 500	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER STATE PROGRAMS	\$ -	\$ -	\$ -	\$ 34,313	\$ -	\$ (34,313)	0.00%
REVENUE FROM STATE SOURCES	\$ 5,872,815	\$ 8,063,127	\$ 6,799,999	\$ 7,052,055	\$ 6,796,740	\$ (255,315)	-3.75%
SPECIAL MILK	\$ 25,235	\$ 23,751	\$ 35,000	\$ -	\$ -	\$ -	0.00%
TITLE I LOW INCOME	\$ 793,104	\$ 777,425	\$ 904,030	\$ 713,410	\$ 909,635	\$ 196,225	21.71%
TITLE IVA STUDENT SUPPORT & AC		\$ 12,929	\$ 22,500	\$ 12,624	\$ 48,000	\$ 35,376	157.23%
IDEA PART B FLOW-THROUGH	\$ 1,205,041	\$ 1,321,769	\$ 1,430,193	\$ 1,386,447	\$ 1,382,587	\$ (3,860)	-0.27%
RM & BRD	\$ 170,099	\$ 124,430	\$ 100,000	\$ 389,684	\$ 137,000	\$ (252,684)	-252.68%
CARL PERKINS TITLE IIC SECONDA	\$ 165,246	\$ 149,122	\$ 136,928	\$ 136,928	\$ 120,930	\$ (15,998)	-11.68%
TITLE III-IMMIGRANT ED PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TITLE III LIPLEPS	\$ 27,023	\$ 32,884	\$ 51,200	\$ 41,331	\$ 68,200	\$ 26,869	52.48%
TITLE II TEACHER QUALITY	\$ 87,203	\$ 103,222	\$ 128,450	\$ 169,845	\$ 170,100	\$ 255	0.20%
TRANSITION EXP PROGRAM	\$ 216,501	\$ 219,294	\$ 196,800	\$ 196,800	\$ 196,800	\$ -	0.00%
SECONDARY EMPLOYMENT SERVICES (SEP)	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000	0.00%
MEDICAID MATCHING -ADM OUTREACH	\$ 98,032	\$ 85,269	\$ 100,000	\$ 86,892	\$ 100,000	\$ 13,108	13.11%
MEDICAID MATCHING - FEE FOR SERVICE	\$ 153,915	\$ 354,057	\$ 220,000	\$ 504,998	\$ 360,000	\$ (144,998)	-65.91%
HEALTH CENTER - MEDICAID	\$ 8,591	\$ 19,161	\$ 18,000	\$ 11,961	\$ 18,000	\$ 6,039	33.55%
WIA-IN SCHOOL YOUTH (ISY)	\$ 179,638	\$ 185,185	\$ 198,420	\$ 190,708	\$ 200,000	\$ 9,292	4.68%
WIA-OUT OF SCHOOL YOUTH (OSY) REVENUE	\$ 60,940	\$ 51,083	\$ 61,251	\$ 39,407	\$ 100,000	\$ 60,593	98.93%
HEALTH CENTER - TITLE XX (063)	\$ 30,600	\$ 24,600	\$ -	\$ 20,380	\$ -	\$ (20,380)	0.00%
HEALTH CENTER-TITLE V (872)	\$ 31,420	\$ 31,420	\$ -	\$ 38,657	\$ -	\$ (38,657)	0.00%
REVENUE FROM FEDERAL SOURCES	\$ 3,252,588	\$ 3,515,602	\$ 3,602,772	\$ 3,940,072	\$ 3,907,252	\$ (32,820)	-0.91%
TOTAL EDUCATION FUND REVENUE	\$ 105,431,590	\$ 108,455,624	\$ 107,294,011	\$ 112,754,829	\$ 115,339,520	\$ 2,584,691	2.41%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 0.98%.

- 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. The 2019-20 Budget is otherwise flat compared to 2018-19, but not all funds are spent in a given year.

Supplies & Materials – Student Chromebooks are not budgeted in this area. Students receive a Chromebook during Freshman year.

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 Actual	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 38,674,004	\$ 40,553,818	\$ 41,389,087	\$ 40,821,980	\$ 41,225,759	\$ 403,779	0.98%
EMPLOYEE BENEFITS	\$ 5,516,853	\$ 5,328,479	\$ 6,027,100	\$ 5,385,417	\$ 5,927,780	\$ 542,363	9.00%
PURCHASED SERVICES	\$ 1,005,658	\$ 973,857	\$ 1,005,010	\$ 908,503	\$ 914,870	\$ 6,367	0.63%
SUPPLIES & MATERIALS	\$ 2,564,252	\$ 3,076,443	\$ 3,680,345	\$ 3,516,543	\$ 4,326,550	\$ 810,007	22.01%
CAPITAL OUTLAY	\$ 61,594	\$ 12,878	\$ 4,400	\$ 22,121	\$ -	\$ (22,121)	-502.75%
OTHER OBJECTS/TUITION	\$ 376,766	\$ 369,922	\$ 327,520	\$ 330,087	\$ 362,460	\$ 32,373	9.88%
REGULAR PROGRAMS	\$ 48,199,127	\$ 50,315,397	\$ 52,433,462	\$ 50,984,651	\$ 52,757,419	\$ 1,772,768	3.38%

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	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 10,681,798	\$ 10,355,693	\$ 10,384,975	\$ 10,467,156	\$ 10,822,543	\$ 355,387	3.42%
EMPLOYEE BENEFITS	\$ 2,191,416	\$ 1,753,959	\$ 2,084,911	\$ 1,662,822	\$ 2,025,697	\$ 362,875	17.40%
PURCHASED SERVICES	\$ 43,495	\$ 223,283	\$ 255,000	\$ 395,210	\$ 267,200	\$ (128,010)	-50.20%
SUPPLIES & MATERIALS	\$ 86,593	\$ 98,022	\$ 173,605	\$ 107,388	\$ 242,284	\$ 134,896	77.70%
CAPITAL OUTLAY	\$ 27,901	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 1,750	\$ 1,440	\$ 1,690	\$ 250	14.29%
NON-CAPITALIZED EQUIP	\$ 8,903	\$ 6,461	\$ 10,000	\$ 7,990	\$ 15,000	\$ 7,010	70.10%
SPECIAL EDUCATION PROG	\$ 13,040,106	\$ 12,437,418	\$ 12,910,241	\$ 12,642,006	\$ 13,374,414	\$ 732,408	5.67%

FUNCTION 1400

Vocational Programs

Salaries - 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.

The other increases/decreases were based on the grant allocations for CTEI and Perkins. The Department Chairs use the grant to support their classes. The classroom needs vary from year to year.

	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	\$ 4,778,434	\$ 5,031,222	\$ 252,788	5.21%
EMPLOYEE BENEFITS	\$ 594,593	\$ 588,133	\$ 671,491	\$ 610,752	\$ 694,730	\$ 83,978	12.51%
PURCHASED SERVICES	\$ 87,303	\$ 64,293	\$ 36,540	\$ 42,355	\$ 55,807	\$ 13,452	36.81%
SUPPLIES & MATERIALS	\$ 233,743	\$ 228,292	\$ 270,222	\$ 225,863	\$ 236,342	\$ 10,479	3.88%
CAPITAL OUTLAY	\$ 97,104	\$ 54,947	\$ 3,312	\$ 46,983	\$ 67,941	\$ 20,958	632.79%
OTHER OBJECTS/TUITION	\$ 15,590	\$ 19,605	\$ 22,210	\$ 22,944	\$ 22,210	\$ (734)	-3.30%
NON-CAPITALIZED EQUIP		\$ 41,839	\$ 50,499	\$ 35,666	\$ 17,150	\$ (18,516)	-36.67%
VOCATIONAL PROGRAMS	\$ 5,243,646	\$ 5,547,821	\$ 5,907,903	\$ 5,762,997	\$ 6,125,402	\$ 362,405	6.13%

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	\$ 95,240	3.37%
EMPLOYEE BENEFITS	\$ 74,177	\$ 67,441	\$ 73,700	\$ 61,770	\$ 78,820	\$ 17,050	23.13%
PURCHASED SERVICES	\$ 500,186	\$ 478,359	\$ 414,965	\$ 488,278	\$ 436,965	\$ (51,313)	-12.37%
SUPPLIES & MATERIALS	\$ 243,262	\$ 360,095	\$ 191,865	\$ 224,265	\$ 202,247	\$ (22,018)	-11.48%
CAPITAL OUTLAY	\$ 16,420	\$ 2,140	\$ 2,000	\$ -	\$ 101,800	\$ 101,800	5090.00%
OTHER OBJECTS/TUITION	\$ 40,587	\$ 49,189	\$ 45,960	\$ (103,799)	\$ 43,160	\$ 146,959	319.75%
INTERSCHOLASTIC PROG	\$ 3,496,835	\$ 3,615,044	\$ 3,557,396	\$ 3,456,861	\$ 3,744,579	\$ 287,718	8.09%

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 1st 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	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 777,981	\$ 832,773	\$ 654,800	\$ 664,415	\$ 725,100	\$ 60,685	9.27%
EMPLOYEE BENEFITS	\$ 12,534	\$ 10,918	\$ 7,490	\$ 7,446	\$ 6,590	\$ (856)	-11.43%
PURCHASED SERVICES	\$ 14,476	\$ 30,096	\$ 30,900	\$ 34,282	\$ 26,750	\$ (7,532)	-24.38%
SUPPLIES & MATERIALS	\$ 62,278	\$ 51,875	\$ 38,850	\$ 51,604	\$ 39,850	\$ (11,754)	-30.25%
OTHER OBJECTS/TUITION	\$ 28	\$ 26	\$ 90	\$ 44	\$ 90	\$ 46	51.11%
SUMMER SCHOOL PROG	\$ 867,297	\$ 925,688	\$ 732,130	\$ 757,791	\$ 798,380	\$ 40,589	5.54%

FUNCTION 1700

Drivers Education Programs

The District has not decreased the number of teachers in Driver Education. The change in salary is due to change in the individual teachers assigned to Drivers Education. Several teachers teach a portion of Driver Education and a portion of Physical Education.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 568,392	\$ 409,913	\$ 425,009	\$ 593,906	\$ 536,733	\$ (57,173)	-13.45%
EMPLOYEE BENEFITS	\$ 75,389	\$ 57,764	\$ 69,740	\$ 92,805	\$ 108,070	\$ 15,265	21.89%
SUPPLIES & MATERIALS	\$ 3,642	\$ 2,626	\$ 3,060	\$ 2,411	\$ 3,060	\$ 649	21.21%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DRIVERS EDUCATION	\$ 647,423	\$ 470,303	\$ 497,809	\$ 689,122	\$ 647,863	\$ (41,259)	-8.29%

FUNCTION 1800

Bilingual Programs

Salaries – The staffing in this area increased by 0.2 FTE based on student need. Purchased Services and Supplies are allocated based on a grant and vary from year to year based on classroom needs.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 1,600,215	\$ 1,297,562	\$ 1,383,307	\$ 1,436,262	\$ 1,462,056	\$ 25,794	1.86%
EMPLOYEE BENEFITS	\$ 259,202	\$ 194,788	\$ 214,190	\$ 200,255	\$ 233,000	\$ 32,745	15.29%
PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
SUPPLIES & MATERIALS	\$ 4,296	\$ 6,142	\$ 6,000	\$ 12,722	\$ 6,000	\$ (6,722)	-112.03%
BILINGUAL PROGRAMS	\$ 1,863,713	\$ 1,498,492	\$ 1,603,497	\$ 1,649,239	\$ 1,713,056	\$ 63,817	3.98%

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.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
OTHER OBJECTS/TUITION	\$ 2,148,156	\$ 2,576,048	\$ 3,424,000	\$ 2,707,789	\$ 3,338,150	\$ 630,361	18.41%
SPEC ED PRIVATE TUITION	\$ 2,148,156	\$ 2,576,048	\$ 3,424,000	\$ 2,707,789	\$ 3,338,150	\$ 630,361	18.41%

FUNCTION 2100

Supporting Services - Pupil

The District added three 12-month non-certified college and career counseling positions in 2018-19. This reduction was offset by salary increases and IDEA grant funds that will provide additional support for IEP and other student services.

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

The increase in Other Objects is related to GASB #84, which is to be implemented for the 2019-20 fiscal year. ISBE has not provided any guidance on the implementation of GASB#84. GASB#84 requires that the revenues and expenditures from any student activity fund that has administrative involvement no longer qualifies as a fiduciary fund and must be accounted for in the Education Fund. Following the recommendations of the District auditors, the District will be providing a once a year entry for the total expenditures of the student activity funds in this area. The day to day tracking and accounting for activities funds will not change.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 7,595,931	\$ 7,589,656	\$ 8,053,022	\$ 7,814,545	\$ 8,049,766	\$ 235,221	2.92%
EMPLOYEE BENEFITS	\$ 1,349,439	\$ 1,292,096	\$ 1,438,330	\$ 1,344,925	\$ 1,472,760	\$ 127,835	8.89%
PURCHASED SERVICES	\$ 55,378	\$ 56,109	\$ 33,300	\$ 33,745	\$ 81,400	\$ 47,655	143.11%
SUPPLIES & MATERIALS	\$ 39,136	\$ 33,456	\$ 66,320	\$ 27,731	\$ 41,560	\$ 13,829	20.85%
CAPITAL OUTLAY	\$ -	\$ 6,340	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 3,728	\$ 2,956	\$ 4,500	\$ 3,869	\$ 3,704,500	\$ 3,700,631	82236.24%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUPPORTING SERV-PUPIL	\$ 9,010,530	\$ 9,043,612	\$ 9,344,894	\$ 9,224,815	\$ 13,349,986	\$ 4,125,171	44.14%

FUNCTION 2200

Support Services – Instructional Staff

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

Salaries and Employee Benefits – The increase is due to the IDEA and Title I grants having unspent funds in 2018-19. These funds were carried over and budgeted to be spent in 2019-20.

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.

Capital Outlay – This amount is based on the Technology Budget and is for replacement projectors.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 2,532,621	\$ 2,644,292	\$ 2,943,548	\$ 2,699,765	\$ 2,973,210	\$ 273,445	9.29%
EMPLOYEE BENEFITS	\$ 500,545	\$ 433,069	\$ 482,562	\$ 413,348	\$ 486,746	\$ 73,398	15.21%
PURCHASED SERVICES	\$ 446,476	\$ 490,171	\$ 517,434	\$ 556,270	\$ 523,152	\$ (33,118)	-6.40%
SUPPLIES & MATERIALS	\$ 298,099	\$ 330,233	\$ 328,200	\$ 273,071	\$ 346,835	\$ 73,764	22.48%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 88,000	\$ 88,000	0.00%
OTHER OBJECTS/TUITION	\$ 11,819	\$ 30,585	\$ 29,880	\$ 32,011	\$ 29,680	\$ (2,331)	-7.80%
SUPPORT SERV-INSTR STAFF	\$ 3,734,426	\$ 4,270,726	\$ 4,340,788	\$ 4,061,314	\$ 4,447,623	\$ 386,309	8.90%

FUNCTION 2300

Support Services – General Administration

Salaries – The increase is for special education interpreters and annual salary increases. In addition, salaries for substitutes and overtime are often not fully expended.

Purchased Services – The increase is due to contracting for an additional one-to-one nurse for a new special education student. Currently the District has three nurses that support special education students. One is an employee of the District and the other two are contracted through a placement service.

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 1,272,242	\$ 1,281,827	\$ 1,368,668	\$ 1,326,928	\$ 1,450,631	\$ 123,703	9.04%
EMPLOYEE BENEFITS	\$ 342,561	\$ 334,489	\$ 351,190	\$ 346,880	\$ 374,860	\$ 27,980	7.97%
PURCHASED SERVICES	\$ 231,091	\$ 275,421	\$ 318,450	\$ 246,405	\$ 375,450	\$ 129,045	40.52%
SUPPLIES & MATERIALS	\$ 1,305	\$ 3,376	\$ 10,600	\$ 1,931	\$ 8,700	\$ 6,769	63.86%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 39,022	\$ 50,702	\$ 60,000	\$ 38,131	\$ 59,100	\$ 20,969	34.95%
SUPPORT SERV-GEN ADMIN	\$ 1,886,221	\$ 1,945,815	\$ 2,108,908	\$ 1,960,275	\$ 2,268,741	\$ 308,466	14.63%

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.

Purchased Services and Supplies – The budget is consistent with last year. Purchased Services and Supplies are often not fully expended.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 5,048,423	\$ 5,225,658	\$ 5,562,057	\$ 5,455,885	\$ 5,617,470	\$ 161,585	2.91%
EMPLOYEE BENEFITS	\$ 1,266,928	\$ 1,224,695	\$ 1,353,170	\$ 1,329,988	\$ 1,391,390	\$ 61,402	4.54%
PURCHASED SERVICES	\$ 92,296	\$ 117,022	\$ 126,740	\$ 71,297	\$ 125,740	\$ 54,443	42.96%
SUPPLIES & MATERIALS	\$ 20,698	\$ 22,821	\$ 37,820	\$ 23,175	\$ 36,820	\$ 13,645	36.08%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 139,340	\$ 147,736	\$ 154,820	\$ 151,368	\$ 156,820	\$ 5,452	3.52%
SUPPORT SERV-SCHOOL ADMIN	\$ 6,567,685	\$ 6,737,932	\$ 7,234,607	\$ 7,031,713	\$ 7,328,240	\$ 296,527	4.10%

FUNCTION 2500

Support Services – Business

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

Purchased Services – The budget is consistent with last year. Purchased Services are often not fully expended.

Supplies – The decrease is due to the District now budgeting student Chromebooks in another area.

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
SALARIES	\$ 926,062	\$ 938,356	\$ 989,934	\$ 969,770	\$ 1,009,468	\$ 39,698	4.01%
EMPLOYEE BENEFITS	\$ 291,829	\$ 261,380	\$ 284,410	\$ 263,124	\$ 285,120	\$ 21,996	7.73%
PURCHASED SERVICES	\$ 75,965	\$ 72,764	\$ 71,500	\$ 49,513	\$ 70,900	\$ 21,387	29.91%
SUPPLIES & MATERIALS	\$ 758,407	\$ 713,067	\$ 632,705	\$ 493,419	\$ 263,500	\$ (229,919)	-36.34%
OTHER OBJECTS/TUITION	\$ 625	\$ 340	\$ 3,250	\$ 460	\$ 3,250	\$ 2,790	85.85%
SUPPORT SERV-BUSINESS	\$ 2,052,888	\$ 1,985,907	\$ 1,981,799	\$ 1,776,286	\$ 1,632,238	\$ (349,561)	-17.64%

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	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 144,357	\$ 263,254	\$ 362,074	\$ 369,671	\$ 405,622	\$ 35,951	9.93%
EMPLOYEE BENEFITS	\$ 21,065	\$ 59,076	\$ 64,790	\$ 69,022	\$ 71,980	\$ 2,958	4.57%
PURCHASED SERVICES	\$ 58,057	\$ 93,690	\$ 217,250	\$ 198,610	\$ 145,050	\$ (53,560)	-24.65%
SUPPLIES & MATERIALS	\$ 12,382	\$ 15,272	\$ 12,400	\$ 16,397	\$ 12,900	\$ (3,497)	-28.20%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	0.00%
OTHER OBJECTS/TUITION	\$ 968	\$ 3,190	\$ 3,400	\$ 2,556	\$ 3,200	\$ 644	18.94%
SUPPORT SERV-CENTRAL	\$ 236,829	\$ 434,482	\$ 659,914	\$ 656,256	\$ 653,752	\$ (2,504)	-0.38%

FUNCTION 2900
Other Supporting Services

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

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Year to Date	2019-20 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ 1,305	\$ 252	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	100.00%
SUPPLIES & MATERIALS	\$ 759	\$ 125	\$ 5,000	\$ 65	\$ 5,000	\$ 4,935	98.70%
OTHER SUPPORT SERVICES	\$ 2,064	\$ 377	\$ 6,000	\$ 65	\$ 6,000	\$ 5,935	98.92%

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	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
PURCHASED SERVICES	\$ 295,632	\$ 192,979	\$ 252,000	\$ 187,800	\$ 255,400	\$ 67,600	26.83%
SUPPLIES & MATERIALS	\$ 1,179	\$ 323	\$ 2,500	\$ 814	\$ 2,500	\$ 1,686	67.44%
OTHER OBJECTS/TUITION	\$ 190	\$ -	\$ 200	\$ -	\$ 200	\$ 200	100.00%
COMMUNITY SERVICES	\$ 297,001	\$ 193,302	\$ 254,700	\$ 188,614	\$ 258,100	\$ 69,486	27.28%

FUNCTION 3700
Non-Public Schools Pupil Services

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

	2016-17	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 64	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	100.00%
EMPLOYEE BENEFITS	\$ -	\$ -	\$ 390	\$ -	\$ 390	\$ 390	100.00%
PURCHASED SERVICES	\$ 94,709	\$ 113,334	\$ 150,000	\$ 135,541	\$ 392,440	\$ 256,899	171.27%
SUPPLIES & MATERIALS	\$ 3,257	\$ 1,548	\$ 6,000	\$ 880	\$ 1,250	\$ 370	6.17%
NON-PUB SCHOOL PUPIL SERV	\$ 98,030	\$ 114,882	\$ 159,390	\$ 136,421	\$ 397,080	\$ 260,659	163.54%

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	\$ 53,508	1070.16%
EMPLOYEE BENEFITS	\$ -	\$ 11	\$ 680	\$ -	\$ 240	\$ 240	35.29%
PURCHASED SERVICES	\$ 2,709	\$ 1,851	\$ 40,000	\$ 252	\$ 10,000	\$ 9,748	24.37%
SUPPLIES & MATERIALS	\$ 1,092	\$ 3,988	\$ 40,000	\$ 1,985	\$ 10,000	\$ 8,015	20.04%
HOME/SCHOOL SERVICES	\$ 3,801	\$ 6,264	\$ 85,680	\$ 13,729	\$ 85,240	\$ 71,511	83.46%

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	2017-18	2018-19	2018-19	2019-20	Dollar	%
	Actual	Actual	Budget	Year to Date	Budget	Difference	Difference
SPEC ED PUBLIC TUITION	\$ 48,566	\$ 265,324	\$ 195,000	\$ 128,738	\$ 195,000	\$ 66,262	33.98%
PYMTS-OTHER GOVERNMENT UNIT	\$ 48,566	\$ 265,324	\$ 195,000	\$ 128,738	\$ 195,000	\$ 66,262	33.98%

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		2017-18		2018-19		2018-19		2019-20		Dollar		%
	Actual		Actual		Budget		Year to Date		Budget		Difference		Difference
OTHER OBJECTS/TUITION	\$ 1,622,102	\$	1,581,614	\$	1,988,500	\$	1,652,532	\$	2,013,600	\$	361,068		18.16%
PYMTS -GOVERNMENT UNITS	\$ 1,622,102	\$	1,581,614	\$	1,988,500	\$	1,652,532	\$	2,013,600	\$	361,068		18.16%

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	\$ 5,000,000	
OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	100.00%
CONTINGENCY & TRANSFERS	\$ -	\$ -	\$ 500,000	\$ -	\$ 5,500,000	\$ 5,500,000	1100.00%

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 decrease 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.

Employee Benefits – The 2018-19 actual excludes one month of medical premiums as the District's self-insured fund performed favorably and has sufficient reserves to allow premiums to not be paid for both the District and employees for one month. The 2019-20 budget includes a full year of premiums.

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

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

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 17,825,575	\$ 17,998,448	\$ 17,932,700	\$ 18,691,278	\$ 18,385,700	\$ (305,578)	-1.70%
STATE SOURCES						\$ -	0.00%
TRANSFER FROM OTHER FUNDS	\$ 421,700	\$ 8,800,000	\$ 2,000,000	\$ 2,183,100	\$ 540,000	\$ (1,643,100)	-82.16%
TOTAL REVENUES	\$ 18,247,275	\$ 26,798,448	\$ 19,932,700	\$ 20,874,378	\$ 18,925,700	\$ (1,948,678)	-9.78%
SALARIES	\$ 6,471,094	\$ 6,419,520	\$ 6,864,285	\$ 6,568,220	\$ 7,003,586	\$ 435,366	6.34%
EMPLOYEE BENEFITS	\$ 1,580,530	\$ 1,432,746	\$ 1,695,320	\$ 1,426,615	\$ 1,630,750	\$ 204,135	12.04%
PURCHASED SERVICES	\$ 3,333,027	\$ 2,994,836	\$ 3,234,500	\$ 2,451,709	\$ 2,160,000	\$ (291,709)	-9.02%
SUPPLIES	\$ 2,646,863	\$ 2,212,699	\$ 2,540,000	\$ 2,448,929	\$ 2,686,500	\$ 237,571	9.35%
CAPITAL OUTLAY/EQUIPMENT	\$ 2,941,576	\$ 2,706,250	\$ 5,542,760	\$ 3,932,572	\$ 2,866,209	\$ (1,066,363)	-19.24%
TUITION/OTHER OBJECTS	\$ 3,140	\$ 3,854	\$ 18,000	\$ 161	\$ 18,000	\$ 17,839	99.11%
CONTINGENCY			\$ 50,000		\$ 50,000	\$ 50,000	100.00%
TRANSFERS TO OTHER FUNDS				\$ 1,600,000	\$ 3,000,000	\$ 1,400,000	#DIV/0!
TOTAL EXPENDITURES	\$ 16,976,230	\$ 15,769,905	\$ 19,944,865	\$ 18,428,206	\$ 19,415,045	\$ (529,820)	-2.66%

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 Actual	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 711,831	\$ 819,308	\$ 1,201,310	\$ 1,067,386	\$ 1,254,090	\$ 186,704	15.54%
INTEREST	\$ 45,679	\$ 41,828	\$ 40,000	\$ 90,728	\$ 43,000	\$ (47,728)	-119.32%
STATE REVENUE	\$ 1,031,055	\$ 1,712,680	\$ 1,303,300	\$ 1,385,511	\$ 1,603,600	\$ 218,089	16.73%
TOTAL REVENUE	\$ 1,788,565	\$ 2,573,816	\$ 2,544,610	\$ 2,543,625	\$ 2,900,690	\$ 357,065	14.03%
SPECIAL EDUCATION	\$ 1,756,320	\$ 2,091,352	\$ 2,203,000	\$ 2,244,560	\$ 2,303,000	\$ 58,440	2.65%
ATHLETICS AND ACTIVITIES	\$ 480,727	\$ 448,576	\$ 503,100	\$ 401,878	\$ 543,600	\$ 141,722	28.17%
GAS FOR VANS	\$ 20,563	\$ 24,893	\$ 25,500	\$ 23,801	\$ 25,500	\$ 1,699	6.66%
CAPITAL OUTLAY	\$ -		\$ 165,000	\$ 161,248	\$ 165,000	\$ 3,752	0.00%
CONTINGENCY			\$ 10,000	\$ -	\$ 10,000	\$ 10,000	100.00%
TOTAL EXENDITURES	\$ 2,257,610	\$ 2,564,821	\$ 2,906,600	\$ 2,831,487	\$ 3,047,100	\$ 140,500	4.96%

IMRF/SOCIAL SECURITY FUND

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue is projecting an increase. 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%. However, 2020 calendar year rate is projected to increase to 7.66%. The other increases are based on the salary increases.

IMRF SOCIAL SECURITY FUND

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,702,784	\$ 3,709,468	\$ 3,631,440	\$ 3,685,554	\$ 3,704,430	\$ 18,876	0.52%
CORP. PERSONNEL PROPERTY TAXES	\$ 1,320,096	\$ 14,871	\$ 257,780	\$ 296,726	\$ 346,000	\$ 49,274	19.11%
INTEREST	\$ 24,792	\$ 56,292	\$ 35,000	\$ 148,776	\$ 54,000	\$ (94,776)	-270.79%
	\$ 5,047,672	\$ 3,780,631	\$ 3,924,220	\$ 4,131,056	\$ 4,104,430	\$ (26,626)	-0.68%
IMRF	\$ 1,354,382	\$ 1,378,319	\$ 1,504,620	\$ 1,197,474	\$ 1,367,770	\$ 170,296	11.32%
SOCIAL SECURITY	\$ 1,042,114	\$ 1,083,975	\$ 1,159,900	\$ 1,126,499	\$ 1,218,070	\$ 91,571	7.89%
MEDICARE	\$ 1,207,199	\$ 1,245,498	\$ 1,272,080	\$ 1,277,377	\$ 1,322,760	\$ 45,383	3.57%
	\$ 3,603,695	\$ 3,707,792	\$ 3,936,600	\$ 3,601,350	\$ 3,908,600	\$ 307,250	7.80%

WORKING CASH FUND

Interest – Investment earnings are projected to decrease as the majority of the fund balance will be transferred to the Capital Projects Fund to pay for the Facilities Master Plan.

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 Actual	2019-20 Budget	Dollar Change	% Change
PROCEEDS BOND SALE	\$ 9,945,521					\$ -	#DIV/0!
INTEREST	\$ 427,624	\$ 510,263	\$ 400,000	\$ 1,003,712	\$ 540,000	\$ (463,712)	-115.93%
	\$ 10,373,145	\$ 510,263	\$ 400,000	\$ 1,003,712	\$ 540,000	\$ (463,712)	-115.93%
TRANSFERS TO OTHER FUNDS	\$ 627,790	\$ 8,800,000	\$ 2,000,000	\$ 2,183,100	\$ 27,540,000	\$ 25,356,900	1161.51%
	\$ 627,790	\$ 8,800,000	\$ 2,000,000	\$ 2,183,100	\$ 27,540,000	\$ 25,356,900	1161.51%

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 Actual	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,112,403	\$ 1,107,186	\$ 1,116,970	\$ 1,132,574	\$ 1,132,200	\$ (374)	-0.03%
INTEREST	\$ 34,768	\$ 63,998	\$ 40,000	\$ 151,638	\$ 60,000	\$ (91,638)	-229.10%
TOTAL REVENUE	\$ 1,147,171	\$ 1,171,184	\$ 1,156,970	\$ 1,284,212	\$ 1,192,200	\$ (92,012)	-7.95%
 CAPITAL OUTLAY	 \$ 916,453	 \$ 1,081,743	 \$ 2,140,500	 \$ 1,937,503	 \$ 1,255,500	 \$ (682,003)	 -31.86%
TOTAL EXPENDITURES	\$ 916,453	\$ 1,081,743	\$ 2,140,500	\$ 1,937,503	\$ 1,255,500	\$ (682,003)	-31.86%

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 Actual	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,128,179	\$ 1,136,186	\$ 1,137,860	\$ 1,097,892	\$ 1,061,900	\$ (35,992)	-3.16%
INTEREST/OTHER	\$ 5,504	\$ 11,671	\$ 5,000	\$ 22,563	\$ 14,000	\$ (8,563)	-171.26%
TOTAL REVENUE	\$ 1,133,683	\$ 1,147,857	\$ 1,142,860	\$ 1,120,455	\$ 1,075,900	\$ (44,555)	-3.98%
UNEMPLOYMENT	\$ 24,517	\$ 2,436	\$ 30,000	\$ 16,387	\$ 30,000	\$ 13,613	45.38%
WORMANS COMPENSATION	\$ 616,912	\$ 193,572	\$ 350,000	\$ 390,607	\$ 350,000	\$ (40,607)	-11.60%
LEGAL FEES	\$ 150,280	\$ 113,267	\$ 210,000	\$ 343,659	\$ 260,000	\$ (83,659)	-39.84%
CLAIMS AND OTHER EXPENSES	\$ 600	\$ 1,809	\$ 3,400	\$ 859	\$ 3,000	\$ 2,141	0.00%
PROPERTY/LIABILITY INSURANCE	\$ 503,099	\$ 450,841	\$ 500,000	\$ 490,054	\$ 675,000	\$ 184,946	36.99%
TOTAL EXPENDITURES	\$ 1,295,408	\$ 761,925	\$ 1,093,400	\$ 1,241,566	\$ 1,318,000	\$ 76,434	6.99%

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 has budgeted to sell \$130 million of the \$195 million in bonds authorized by the taxpayers. The current interest rates are under 3%, which is well below the rate that was projected at the time of the referendum.

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 Actual	2019-20 Budget	Dollar Change	% Change
DONATIONS		\$ 350,095	\$ -	\$ 241,501	\$ -	\$ (241,501)	#DIV/0!
STATE REVENUE						\$ -	0.00%
PRINCIPAL ON BONDS					\$ 130,000,000	\$ 130,000,000	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	\$ 165,999	\$ 100,000	\$ (65,999)	-55.00%
	\$ 146,399	\$ 8,868,881	\$ 1,720,000	\$ 2,007,500	\$ 165,100,000	\$ 163,092,500	9482.12%
CAPITAL OUTLAY	\$ 2,252,775	\$ 6,687,852	\$ 1,610,000	\$ 3,169,899	\$ 20,000,000	\$ 16,830,101	1045.35%
TRANSFERS TO OTHER FUNDS			\$ -			\$ -	0.00%
	\$ 2,252,775	\$ 6,687,852	\$ 1,610,000	\$ 3,169,899	\$ 20,000,000	\$ 16,830,101	1045.35%

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 Actual	2019-20 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 574,725	\$ 943,538	\$ 936,200	\$ 1,096,420	\$ 1,108,760	\$ 12,340	1.32%
INTEREST	\$ 50,120	\$ 148,326	\$ 120,000	\$ 445,884	\$ 160,000	\$ (285,884)	-238.24%
BOARD CONTRIBUTIONS	\$ 12,008,582	\$ 10,722,467	\$ 11,850,000	\$ 10,730,836	\$ 11,508,000	\$ 777,164	6.56%
EMPLOYEE CONTRIBUTIONS	\$ 3,088,819	\$ 2,887,852	\$ 3,116,400	\$ 2,763,694	\$ 2,960,400	\$ 196,706	6.31%
TOTAL REVENUE	\$ 15,722,246	\$ 14,702,183	\$ 16,022,600	\$ 15,036,834	\$ 15,737,160	\$ 700,326	4.37%
WELLNESS	\$ 29,341	\$ 48,902	\$ 45,000	\$ 27,396	\$ 50,900	\$ 23,504	52.23%
PPO	\$ 7,886,061	\$ 8,367,938	\$ 9,516,800	\$ 8,275,224	\$ 9,080,000	\$ 804,776	8.46%
HMO	\$ 2,863,577	\$ 2,248,003	\$ 2,826,400	\$ 2,297,160	\$ 2,592,400	\$ 295,240	10.45%
HSA PPO	\$ 344,934	\$ 496,162	\$ 559,800	\$ 521,151	\$ 544,000	\$ 22,849	4.08%
AFFORDABLE CARE ACT FEES	\$ 68,214	\$ 17,526	\$ 17,000	\$ 15,957	\$ 21,720	\$ 5,763	33.90%
DENTAL	\$ 857,415	\$ 896,161	\$ 913,000	\$ 917,021	\$ 912,000	\$ (5,021)	-0.55%
STOP LOSS	\$ 171,465	\$ 441,957	\$ 900,000	\$ 730,926	\$ 1,032,000	\$ 301,074	33.45%
ADMIN/FLEX FEES/BROKER	\$ 601,421	\$ 606,619	\$ 648,500	\$ 589,656	\$ 641,400	\$ 51,744	7.98%
TOTAL EXPENDITURES	\$ 12,822,428	\$ 13,123,268	\$ 15,426,500	\$ 13,374,491	\$ 14,874,420	\$ 1,499,929	9.72%

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 Actual	2019-20 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,526,266	\$ 1,645,876	\$ 1,557,560	\$ 1,354,778	\$ 1,177,200	\$ (177,578)	-13.11%
INTEREST	\$ 1,386	\$ 7,589	\$ 3,000	\$ 15,210	\$ 9,000	\$ (6,210)	-40.83%
CORP. PERSONNEL PROPERTY TAXES	\$ 117,571						
PROCEEDS FROM BOND SALE						\$ -	
TRANSFER FROM OTHER FUNDS						\$ -	0.00%
TOTAL REVENUES	\$ 1,645,223	\$ 1,653,465	\$ 1,560,560	\$ 1,369,988	\$ 1,186,200	\$ (183,788)	-13.42%
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	\$ 1,085,000	\$ 725,000	\$ (360,000)	-33.18%
RETIREMENT OF INTEREST	\$ 327,902	\$ 497,999	\$ 471,100	\$ 470,702	\$ 447,000	\$ (24,100)	-5.12%
TOTAL EXPENDITURES	\$ 1,648,119	\$ 1,558,899	\$ 1,556,600	\$ 1,556,602	\$ 1,177,000	\$ (379,600)	-24.39%