



MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207

ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2017

SUPERINTENDENT

DR. KENNETH WALLACE

ASSISTANT SUPERINTENDENT-BUSINESS

MARY KALOU

BOARD OF EDUCATION

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PAULA BRESLER, VICE-PRESIDENT

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Maine Township High School District 207

2016-17 Annual Budget

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**Maine Township High School District 207
2016-17 Summary Budget**

	Projected Fund Balance 6/30/16	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/17	Surplus (Deficit)
Operating Funds							
Education:	\$ 78,576,600	\$ 105,247,955	\$ -	\$ 104,526,912	\$ -	\$ 79,297,643	\$ 721,043
Operations & Maintenance	\$ 8,586,100	\$ 17,483,810	\$ 400,000	\$ 17,873,884	\$ -	\$ 8,596,026	\$ 9,926
Transportation:	\$ 3,387,000	\$ 2,112,000		\$ 2,343,950		\$ 3,155,050	\$ (231,950)
Operating Fund Totals	\$ 90,549,700	\$ 124,843,765	\$ 400,000	\$ 124,744,746	\$ -	\$ 91,048,719	\$ 499,019
IMRF/FICA:	\$ 2,543,000	\$ 4,057,500		\$ 3,864,760		\$ 2,735,740	\$ 192,740
Working Cash:	\$ 27,801,000	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 27,801,000	\$ -
Fire Prevention & Safety	\$ 3,700,100	\$ 1,139,700		\$ 770,000		\$ 4,069,800	\$ 369,700
Tort Immunity	\$ 767,360	\$ 1,125,500		\$ 1,129,000		\$ 763,860	\$ (3,500)
Capital Projects	\$ 6,750,100	\$ 200,000	\$ -	\$ -	\$ -	\$ 6,950,100	\$ 200,000
Other Funds Sub-total	\$ 41,561,560	\$ 6,922,700	\$ -	\$ 5,763,760	\$ 400,000	\$ 42,320,500	\$ 758,940
Sub-total Funds	\$ 132,111,260	\$ 131,766,465	\$ 400,000	\$ 130,508,506	\$ 400,000	\$ 133,369,219	\$ 1,257,959
Self Insurance	\$ 4,450,000	\$ 16,311,280		\$ 16,210,400		\$ 4,550,880	\$ 100,880
Debt Service	\$ -	\$ 1,535,070	\$ -	\$ 1,467,000	\$ -	\$ 68,070	\$ 68,070
Total All Funds	\$ 136,561,260	\$ 149,612,815	\$ 400,000	\$ 148,185,906	\$ 400,000	\$ 137,988,169	\$ 1,426,909

2016-17 BUDGET

EXECUTIVE SUMMARY

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2016-17 Budget has a small surplus of \$1,294,375. This surplus is due to the District slowing down some capital repairs as it switched architectural firms.

The 2016-17 Budget for revenue is approximately \$465,000 more than the 2015-16 Budget (all Funds except Self Insurance and Debt Service). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$1.4million which is the result of the 2016 Consumer Price Index of 0.7% (which funds the 2016 tax levy, which partially funds the 2016-17 budget) and the estimated 2017 Consumer Price Index of 2.4% (which funds the 2017 tax levy, which partially funds the 2016-17 budget).

The District moved to a flat resource fee in 2016-17. This fee will help to offset the cost of Chromebooks and instructional resources provided to students. The flat fee reflects a savings for families from purchasing the Chromebooks and textbooks.

Budgeted revenue from the State is budgeted to remain flat as the Tentative Budget is based on the 2015-16 allocations. The State has not passed a budget and these State funds are at risk of not being received.

The Maine Township High School District 207 2015-16 Budget for expenditures decreased by approximately \$5.7 million. This decrease is due to the 2015-16 Budget containing over \$10 million in capital projects primarily for the Maine West Athletic Addition, while the 2016-17 containing approximately \$4 million.

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. Employee Benefits continue to be a challenge. More employees are electing medical coverage and more are electing family coverage. The State increased the employer contribution for the Teacher's Health Insurance System by 5.0%. This is a State mandated payment and is a percentage of certified salaries.

The District saw a drop in both revenues and expenditures (supplies) from the implementation of the new flat resource fee.

Additional details on the revenues and expenditures of each Fund are provided within the 2016-17 Budget document. Maine Township High School District 207's 2015-16 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.

EDUCATIONAL FUND

The Educational Fund has been able to contain the increases in expenditures, but revenues have continued to decline or remain flat. Local revenue, which is primarily property taxes, has declined because of lower tax collections, less new property growth and property tax refunds. 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 resolved their financial crisis, as a result the State allocations that are provided to the District may be at risk later in the year

Expenditures increased 3.2% from actual, but decreased from the 2015-16 budget. Salaries increases were minimal due to fourteen employees retiring; several teachers were not replaced and substitute utilization decreased. Supplies decreased because the District moved to a flat resource fee. Transfers decreased because the District is no longer able to abate the debt service tax levy due to the uncertainty in State Funding.

The District is budgeted to have a surplus of \$721,043 in the Educational Fund

EDUCATIONAL FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 95,312,501	\$ 94,119,718	\$ 96,731,795	\$ 96,298,052	\$ 95,959,915	\$ (338,137)	-0.35%
STATE SOURCES	\$ 7,177,368	\$ 5,634,319	\$ 5,868,907	\$ 5,840,506	\$ 5,961,780	\$ 121,274	2.08%
FEDERAL SOURCES	\$ 3,959,218	\$ 3,490,601	\$ 3,148,680	\$ 3,514,268	\$ 3,326,260	\$ (188,008)	-5.35%
TRANSFER FROM OTHER FUNDS	\$ 1,200	\$ 980	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<u>\$ 106,450,287</u>	<u>\$ 103,245,618</u>	<u>\$ 105,749,382</u>	<u>\$ 105,652,826</u>	<u>\$ 105,247,955</u>	<u>\$ (404,871)</u>	<u>-0.38%</u>
SALARIES	\$ 69,705,692	\$ 76,486,782	\$ 78,544,966	\$ 76,223,795	\$ 77,051,734	\$ 827,939	1.09%
EMPLOYEE BENEFITS	\$ 15,965,041	\$ 11,720,346	\$ 12,304,663	\$ 11,974,847	\$ 12,862,911	\$ 888,064	7.42%
PURCHASED SERVICES	\$ 3,190,038	\$ 3,047,101	\$ 2,992,332	\$ 2,778,001	\$ 3,189,327	\$ 411,326	14.81%
SUPPLIES	\$ 5,112,098	\$ 5,490,780	\$ 5,678,651	\$ 4,858,568	\$ 4,507,864	\$ (350,704)	-7.22%
CAPITAL OUTLAY/EQUIPMENT	\$ 607,412	\$ 653,352	\$ 489,150	\$ 347,715	\$ 720,522	\$ 372,807	107.22%
TUITION/OTHER OBJECTS	\$ 5,122,807	\$ 4,951,857	\$ 5,259,845	\$ 4,285,122	\$ 5,674,554	\$ 1,389,432	32.42%
NON-CAPITALIZED EQUIPMENT	\$ 11,315	\$ 4,221	\$ -	\$ 15,577	\$ 20,000	\$ 4,423	28.39%
CONTINGENCY			\$ 500,000		\$ 500,000	\$ -	1.00%
TRANSFERS TO OTHER FUNDS	\$ 800,000	\$ 1,400,000	\$ 800,000	\$ 800,000	\$ -	\$ (800,000)	-100.00%
	<u>\$ 100,514,403</u>	<u>\$ 103,754,439</u>	<u>\$ 106,569,607</u>	<u>\$ 101,283,625</u>	<u>\$ 104,526,912</u>	<u>\$ 3,243,287</u>	<u>3.20%</u>

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase by approximately 1%. The 2016 tax levy is estimated to increase by less than 1% and the 2017 tax levy. During the past year the District saw a drop in the collection percentage and an increase in prior year tax refunds. 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 overpaid Replacement Taxes to all entities in 2015-16. The District budgeted to have that overpayment repaid out of current year receipts. The Illinois Department of Revenue has not provided information on the 2015-16 amounts or on how the overpayment will be handled.

Tuition – This is out of district tuition paid by students. We anticipate only one student from out of district for the 2016-17 year.

Fees – The District moved to a flat resource fee for 2016-17. Chromebooks will be paid by students over four years. Students will no longer purchase textbooks and e-books, these resources will be provided from the flat fee. This change saved families and decreased revenue to the District by over \$500,000.

Tax Increment Financing – The District negotiated an amendment to the Intergovernmental Agreement with the City of Park Ridge. \$500,000 in revenue will be received in June of 2016. Additional payment under this Agreement begins in 2017-18.

Other Revenue – This area includes the donations from Rivers Casino for Maine West. The budget was increased as the District has historically received some donations.

Revenue from State Sources – This amount is General State Aid and was budgeted at the 2015-16 level. This revenue is at risk as the State has not passed a 2015-16 or 2016-17 Budget and is having financial difficulty.

Special Education/Orphan – This amount represents the Special Education reimbursement payments (mandated categorical). This amount was budgeted at the 2015-16 level. This revenue is at risk as the State has not passed a 2015-16 or 2016-17 Budget and is having financial difficulty.

Title 1 – The increase is due to the District utilizing carry-over funds and an increase in previous allocations. Final amounts for 2016-17 have not been established.

EDUCATION FUND REVENUE

	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	Original Budget	FY Activity	Original Budget	Difference	Difference
*AD VALOREM TAX LEVY-LOC ED AG	\$ 82,652,681	\$ 82,480,180	\$ 85,346,100	\$ 85,108,306	\$ 86,356,350	\$ 1,248,044	1.47%
*SPECIAL EDUCATION TAXES	\$ 1,438,505	\$ 1,469,267	\$ 1,508,300	\$ 1,495,370	\$ 1,515,200	\$ 19,830	1.33%
*CORPORATE PER/PROPERTY TAX	\$ 5,099,739	\$ 5,339,518	\$ 5,034,350	\$ 4,088,096	\$ 4,400,000	\$ 311,904	7.63%
*REGULAR SCHOOL DAY TUITION:	\$ 73,131	\$ 69,852	\$ 32,000	\$ 21,758	\$ 19,000	\$ (2,758)	-12.68%
*SUMMER SCHOOL TUITION:	\$ 745,984	\$ 693,044	\$ 700,500	\$ 727,333	\$ 638,000	\$ (89,333)	-12.28%
*INTEREST ON INVESTMENTS	\$ 838,223	\$ 766,892	\$ 800,000	\$ 1,117,141	\$ 800,000	\$ (317,141)	-28.39%
*SALE OF FOOD TO STUDENTS	\$ 81,116	\$ 100,819	\$ 85,000	\$ 68,483	\$ 85,000	\$ 16,517	24.12%
*ADMISSIONS:	\$ 57,379	\$ 58,103	\$ 58,100	\$ 61,307	\$ 57,900	\$ (3,407)	-5.56%
*FEES:	\$ 140,932	\$ 140,182	\$ 141,360	\$ 143,075	\$ 2,400	\$ (140,675)	-98.32%
*RESOURCE FEE	\$ 1,261,395	\$ 1,200,808	\$ 1,201,100	\$ 111,104	\$ 1,451,440	\$ 1,340,336	1206.38%
*CHROMEBOOK FEES	\$ 1,428,628	\$ 973,708	\$ 894,340	\$ 930,496	\$ 165,050	\$ (765,446)	-82.26%
*RESALE ACCOUNTS	\$ 136,073	\$ 130,499	\$ 108,550	\$ 129,826	\$ 84,075	\$ (45,751)	-35.24%
*OTHER PUPIL ACTIVITY REVENUE:	\$ 163,635	\$ 143,727	\$ 147,345	\$ 176,395	\$ 149,200	\$ (27,195)	-15.42%
*TEXTBOOK SALES:	\$ 4,789	\$ 1,450		\$ (64)			
*RENTALS:	\$ 78,758	\$ 69,178	\$ 58,900	\$ 84,167	\$ 67,700	\$ (16,467)	-19.56%
*CONTRIBUTIONS	\$ 50,736	\$ 45,320	\$ 20,000	\$ 48,252	\$ 35,000	\$ (13,252)	-27.46%
*CHILD CARE FEE	\$ 18,536	\$ 15,719	\$ 14,000	\$ 21,255	\$ 11,800	\$ (9,455)	-44.48%
*SERVICES PROVIDED OTHER DIST	\$ 1,896	\$ 1,896	\$ 1,800	\$ 1,920	\$ 1,800	\$ (120)	-6.25%
*REFUND OF PRIOR YEARS EXPEND	\$ 449,548	\$ 95,509	\$ 60,000	\$ 9,526	\$ 60,000	\$ 50,474	529.84%
*TAX INCREMENT FINANCING PAYMEN	\$ 259,233	\$ 34,848	\$ 250,000	\$ 517,923	\$ -	\$ (517,923)	-100.00%
*DRIVERS EDUCATION	\$ 133,175	\$ 158,190	\$ 173,300	\$ 263,306	\$ 137,000	\$ (126,306)	-47.97%
*OTHER REVENUE:	\$ 198,412	\$ 131,010	\$ 96,750	\$ 222,879	\$ 137,000	\$ (85,879)	-38.53%
*REVENUE FROM STATE SOURCES	\$ 3,315,527	\$ 3,217,216	\$ 2,992,000	\$ 3,424,623	\$ 3,000,000	\$ (424,623)	-12.40%
*SPECIAL ED PRIVATE/EXCESS	\$ 2,229,156	\$ 1,091,838	\$ 1,344,820	\$ 1,026,727	\$ 1,360,000	\$ 333,273	32.46%
*SPECIAL EDUCATION PERSONNEL	\$ 1,222,561	\$ 778,080	\$ 966,790	\$ 711,150	\$ 948,000	\$ 236,850	33.31%

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FUNCTION 1100

Regular Programs

Salaries – Salaries by 1.18% based on contractual and Board approved increases; two teachers were not replaced as part of the 2016-17 budget; and the District saw savings from non-retiree turnover.

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

Supplies & Materials – The increase is the result of the departmental supply budgets containing the resources for each content area. In the past these expenditures were part of the bookstore.

Capital Outlay – The increase is the result of a major instrument replacement program.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1130 SALARIES	33,972,436	34,904,241	38,834,843	39,696,180	38,151,681	38,602,661	450,980	1.18%
1130 EMPLOYEE BENEFITS	8,155,011	8,177,942	5,289,518	5,650,370	5,287,301	5,637,290	349,989	6.62%
1130 PURCHASED SERVICES	1,215,841	1,193,822	1,058,509	1,074,680	995,531	1,101,930	106,399	10.69%
1130 SUPPLIES & MATERIALS	3,803,665	2,656,048	2,506,359	2,753,640	2,251,053	2,643,676	392,623	17.44%
1130 CAPITAL OUTLAY	82,068		63,618	4,050	8,575	54,040	45,465	530.20%
1130 OTHER OBJECTS/TUITION	361,666	294,803	282,752	309,620	292,639	309,910	17,271	5.90%
1190 SALARIES	3,000	2,000	2,000	-	2,000	2,000	-	0.00%
1190 EMPLOYEE BENEFITS	352	235	27	20	27	40	13	46.09%
1190 PURCHASED SERVICES	2,593	400	3,100	4,000	4,700	4,000	(700)	-14.89%
1190 SUPPLIES & MATERIALS	732	1,982	3,521	3,210	472	4,000	3,528	747.60%
REGULAR PROGRAMS	47,597,364	47,231,474	48,044,247	49,495,770	46,993,979	48,359,547	1,365,568	2.91%
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FUNCTION 1200

Special Education Programs

The increase in this area is the result of additional staff, primarily teaching assistant that were added to meet the needs of our students. This increase was offset by a decrease in staffing as the District is now tracking instructional coaches in a separate area under the instructional function. This resulted in 1.5 FTE reduction here and an increase in the 1100 function.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1203 SALARIES	349,691	538,290	488,694	368,200	349,562	358,108	8,546	2.44%
1203 EMPLOYEE BENEFITS	82,257	122,305	71,653	77,860	48,371	50,400	2,029	4.19%
1203 SUPPLIES & MATERIALS	531			-	-	-	-	
1204 SALARIES	507,575	491,198	501,056	385,300	482,451	488,038	5,587	1.16%
1204 EMPLOYEE BENEFITS	107,641	101,572	46,686	46,960	54,343	59,420	5,077	9.34%
1204 SUPPLIES & MATERIALS	3,084	6,974	4,574	4,190	14,568	13,560	(1,008)	-6.92%
1205 SALARIES	4,559,898	4,918,178	5,189,108	5,706,160	5,436,672	5,437,119	447	0.01%
1205 EMPLOYEE BENEFITS	1,173,500	1,248,654	924,715	976,000	1,067,114	1,158,800	91,686	8.59%
1205 SUPPLIES & MATERIALS	13,957	16,201	19,303	20,190	13,963	23,060	9,097	65.15%
1205 CAPITAL OUTLAY	3,853			-		-		
1212 SALARIES	1,781,581	1,575,289	1,968,026	1,915,940	2,087,345	2,154,533	67,188	3.22%
1212 EMPLOYEE BENEFITS	417,298	375,812	367,528	385,310	361,554	363,880	2,326	0.64%
1212 SUPPLIES & MATERIALS	4,866	8,283	6,893	12,360	9,305	15,020	5,715	61.42%
1212 CAPITAL OUTLAY				-	24,910	58,200	33,290	133.64%
1252 SALARIES	376,895	669,074	847,387	662,180	774,120	589,739	(184,381)	-23.82%
1252 EMPLOYEE BENEFITS	183,859	353,010	320,037	239,150	252,318	395,330	143,012	56.68%
1252 PURCHASED SERVICES	9,188	19,983	12,888	36,000	29,720	36,000	6,280	21.13%
1252 SUPPLIES & MATERIALS	55,735	11,530	49,284	11,700	9,952	15,000	5,048	50.72%
1290 SALARIES	1,388,320	1,537,307	1,642,404	1,856,100	1,654,106	1,614,525	(39,581)	-2.39%
1290 EMPLOYEE BENEFITS	341,213	337,181	266,564	280,170	277,700	268,600	(9,100)	-3.28%
1290 PURCHASED SERVICES	73,236	152,303	145,431	105,500	151,799	103,000	(48,799)	-32.15%
1290 SUPPLIES & MATERIALS	35,033	68,027	43,575	51,918	41,034	41,870	836	2.04%
1290 CAPITAL OUTLAY				-		-		
1290 NON-CAPITALIZED EQUIP.	14,923	2,902		-	8,171	10,000	1,829	22.39%
1295 SALARIES	104,335	115,062	141,087	130,000	106,717	90,600	(16,117)	-15.10%
1295 EMPLOYEE BENEFITS	17,413	21,047	35,540	21,040	18,147	17,920	(227)	-1.25%
1295 PURCHASED SERVICES	808	782	2,092	1,750	416	750	334	80.29%
1295 SUPPLIES & MATERIALS	2,000	13,353	5,970	11,750	6,505	11,750	5,245	80.63%
12-- SPECIAL EDUCATION	11,608,692	12,704,316	13,100,496	13,305,728	13,280,863	13,375,222	94,359	0.71%

FUNCTION 1400

Vocational Programs

This area has increased by 2.5 FTE for the 2016-17 fiscal year. Part of the increase is related to career coordinators to support the growing internship programs.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1400 SALARIES	75,886	71,094	78,315	75,998	75,999	79,046	3,047	4.01%
1400 EMPLOYEE BENEFITS	16,823	20,070	14,299	11,743	10,994	23,281	12,287	111.76%
1400 PURCHASED SERVICES	40,903	40,929	30,972	55,700	75,007	58,552	(16,455)	-21.94%
1400 SUPPLIES & MATERIALS	67,296	79,459	87,341	93,780	120,611	85,933	(34,678)	-28.75%
1400 CAPITAL OUTLAY	139,426	120,157	142,713	70,600	88,501	122,972	34,471	38.95%
1407 SALARIES	1,218,782	1,369,190	1,364,653	1,800,030	1,372,011	1,414,641	42,630	3.11%
1407 EMPLOYEE BENEFITS	302,956	339,501	178,582	187,770	184,264	191,920	7,656	4.15%
1407 SUPPLIES & MATERIALS	3,014	2,756	3,920	8,580	12,123	17,630	5,507	45.43%
1407 OTHER OBJECTS/TUITION	6,646	4,671	7,321	6,830	6,540	6,830	290	4.43%
1421 SALARIES	1,387,150	1,496,622	1,663,734	1,526,520	1,411,112	1,533,811	122,699	8.70%
1421 EMPLOYEE BENEFITS	316,433	333,208	167,206	177,650	185,328	195,010	9,682	5.22%
1421 PURCHASED SERVICES				-	-	6,000	6,000	100.00%
1421 SUPPLIES & MATERIALS	60,430	60,551	59,707	58,130	57,329	85,300	27,971	48.79%
1421 OTHER OBJECTS/TUITION	4,493	6,617	2,743	7,140	6,768	7,140	372	5.50%
1448 SALARIES	1,115,405	997,597	1,189,116	1,107,140	1,113,456	1,317,753	204,297	18.35%
1448 EMPLOYEE BENEFITS	250,890	246,074	161,118	166,260	169,762	177,100	7,338	4.32%
1448 SUPPLIES & MATERIALS	20,225	15,461	22,424	16,270	15,886	27,270	11,384	71.66%
1448 OTHER OBJECTS/TUITION	5,698	5,082	4,938	5,640	4,525	5,640	1,116	24.65%
14-- VOCATIONAL PROGRAMS	5,032,454	5,209,041	5,179,101	5,375,781	4,910,216	5,355,829	445,614	9.08%
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FUNCTION 1500

Interscholastic Programs

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

Employee Benefits – The increase is due to more certified staff coaching and the increase from the State in the employer rate for Teacher's Health Insurance System.

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	FYTD Activity	Original Budget	FYTD Activity	Original Budget	Difference	Difference
1510 SALARIES	2,318,085	2,349,552	2,509,423	2,516,840	2,545,920	2,510,740	(35,180)	-1.38%
1510 EMPLOYEE BENEFITS	188,669	183,774	70,527	73,670	73,238	76,360	3,122	4.26%
1510 PURCHASED SERVICES	431,079	422,020	437,903	375,405	457,880	381,580	(76,300)	-16.66%
1510 SUPPLIES & MATERIALS	200,719	249,262	254,086	204,578	259,046	200,150	(58,896)	-22.74%
1510 CAPITAL OUTLAY	34,671	50,350	15,182	-	-	-	-	0.00%
1510 OTHER OBJECTS/TUITION	(81,924)	(68,849)	(79,511)	46,995	(89,098)	43,100	132,198	-148.37%
1520 SALARIES	34,798	40,137	43,403	41,300	42,928	43,357	429	1.00%
1520 EMPLOYEE BENEFITS	4,096	4,736	579	680	593	620	27	4.55%
1520 SUPPLIES & MATERIALS	1,088	1,527	2,279	1,510	908	1,510	602	66.30%
1520 OTHER OBJECTS/TUITION	1,961	1,000	894	2,700	2,340	2,700	360	15.38%
15-- INTERSCHOLASTIC PROG	3,133,242	3,233,509	3,254,764	3,263,678	3,293,755	3,260,117	(33,638)	-1.02%
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FUNCTION 1600

Summer School Programs

Summer School has remained flat for the past few years in terms of student attendance. 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.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1644 SALARIES	827,077	699,453	810,153	789,200	832,204	707,700	(124,504)	-14.96%
1644 EMPLOYEE BENEFITS	7,447	7,190	9,984	8,420	13,567	11,250	(2,317)	-17.08%
1644 PURCHASED SERVICES	24,597	30,408	27,364	20,800	9,100	19,600	10,500	115.38%
1644 SUPPLIES & MATERIALS	85,125	41,545	56,397	39,550	54,819	40,450	(14,369)	-26.21%
1650 PURCHASED SERVICES	510			600	-	600	600	#DIV/0!
1650 SUPPLIES & MATERIALS	880	209	614	1,300	167	1,300	1,133	678.12%
1650 OTHER OBJECTS/TUITION				90	-	90	90	#DIV/0!
16-- SUMMER SCHOOL PROGRAM	945,635	778,805	904,513	859,960	909,857	780,990	(128,867)	-14.16%
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FUNCTION 1700

Drivers Education Programs

Salary – An additional teacher was re-allocated to Drivers Education from Physical Education.

Capital Outlay – The decrease is the result of the District finishing the replacement of the driver education simulators. During the past three years, each school was able to replace their 25 year old simulators.

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	FYTD Activity	Original Budget	FYTD Activity	Original Budget	Difference	Difference
1700 SALARIES	362,380	349,545	435,779	585,430	597,357	700,422	103,065	17.25%
1700 EMPLOYEE BENEFITS	103,271	97,195	69,232	71,660	90,281	94,600	4,319	4.78%
1700 PURCHASED SERVICES	19,755			-		-	-	0.00%
1700 SUPPLIES & MATERIALS	4,393	4,036	2,605	4,160	2,780	4,360	1,580	56.83%
1700 CAPITAL OUTLAY		149,700	154,185	159,000	154,191	-	(154,191)	-100.00%
17-- DRIVERS EDUCATION	489,799	600,476	661,801	820,250	844,609	799,382	(45,227)	-5.35%
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FUNCTION 1800

Bilingual Programs

Salaries – The decrease is the result of savings on the replacement of a teacher that retired.

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

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1801 SALARIES	1,638,432	1,598,513	1,876,634	1,682,510	1,722,456	1,635,833	(86,623)	-5.03%
1801 EMPLOYEE BENEFITS	393,088	373,151	279,818	294,330	256,031	273,970	17,939	7.01%
1801 PURCHASED SERVICES				1,000		-	-	0.00%
1801 SUPPLIES & MATERIALS	6,506	5,206	2,785	3,000	2,304	3,420	1,116	48.44%
18-- BILINGUAL PROGRAMS	2,038,026	1,976,870	2,159,237	1,980,840	1,980,791	1,913,223	(67,568)	-3.41%
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FUNCTION 1900

Special Education Tuition Private Programs

The increase is the result of the costs of the private special education placements. Overall out of district special education placements have been decreasing.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
1912 OTHER OBJECTS/TUITION	3,483,593	2,755,590	2,275,169	2,457,000	2,082,651	3,326,493	1,243,842	59.72%
19-- SPECIAL ED PRIVATE TUITION	3,483,593	2,755,590	2,275,169	2,457,000	2,082,651	3,326,493	1,243,842	59.72%
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FUNCTION 2100

Supporting Services - Pupil

Salaries – The increase is based on contractual and Board approved increases and was offset by savings in turnover from a retiree replacement.

Employee Benefits – The State increased the employer contributions for the Teacher's Health Insurance Fund by 5.2%. Medical insurance is budgeted to increase by 5%. The additional increase is the result of more employees electing medical coverage.

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	FYTD Activity	Original Budget	FYTD Activity	Original Budget	Difference	Difference
2112 SALARIES	173,644	163,244	119,316	130,360	156,559	158,462	1,903	1.22%
2112 EMPLOYEE BENEFITS	28,504	32,696	42,944	46,870	46,385	50,090	3,705	7.99%
2113 SALARIES	625,359	682,354	773,990	890,900	790,789	766,950	(23,839)	-3.01%
2113 EMPLOYEE BENEFITS	178,508	191,936	109,696	108,320	118,191	123,140	4,949	4.19%
2120 SALARIES	7,878	14,958	20,324	15,000	21,380	37,525	16,145	75.51%
2120 EMPLOYEE BENEFITS	3,881	5,843	6,305	7,340	10,374	10,090	(284)	-2.74%
2120 PURCHASED SERVICES	71,273	51,544	42,749	45,000	47,041	25,000	(22,041)	-46.85%
2122 SALARIES	4,575,111	4,663,788	4,962,552	5,028,920	5,129,792	5,227,326	97,534	1.90%
2122 EMPLOYEE BENEFITS	1,106,825	1,097,103	900,650	943,760	934,534	973,130	38,596	4.13%
2122 PURCHASED SERVICES	1,105	1,024	1,546	1,710	1,647	1,770	123	7.47%
2122 SUPPLIES & MATERIALS	19,951	17,880	15,476	27,280	23,948	21,420	(2,528)	-10.56%
2122 OTHER OBJECTS/TUITION	3,650	3,346	3,291	3,930	2,684	4,420	1,736	64.68%
2130 PURCHASED SERVICES	4,100	4,110	3,360	4,000	2,240	4,000	1,760	78.57%
2130 SUPPLIES & MATERIALS	1,079	12,849	5,911	6,500	3,937	6,500	2,563	65.10%
2130 NON-CAPITALIZED EQUIPME		8,413	4,221	-	7,406	10,000	2,594	35.02%
2134 SALARIES	501,555	502,228	569,782	570,370	499,922	531,300	31,378	6.28%
2134 EMPLOYEE BENEFITS	126,009	128,673	107,992	121,320	94,842	99,600	4,758	5.02%
2134 SUPPLIES & MATERIALS	6,444	5,984	4,745	6,470	6,555	6,540	(15)	-0.23%
2140 SALARIES	96,806	155,064	137,864	177,280	180,774	187,031	6,257	3.46%
2140 EMPLOYEE BENEFITS	14,512	16,702	12,380	8,070	14,190	14,770	580	4.09%
2140 PURCHASED SERVICES				-	4,500	4,500	-	0.00%
2140 SUPPLIES & MATERIALS			5,563	1,500	-	1,000	1,000	100.00%
2143 SALARIES	498,005	526,286	600,749	617,740	634,305	648,599	14,294	2.25%
2143 EMPLOYEE BENEFITS	108,439	118,407	67,853	71,130	76,138	75,350	(788)	-1.03%
2143 SUPPLIES & MATERIALS	1,386	1,324	933	2,425	1,149	2,425	1,276	111.05%
2150 PURCHASED SERVICES	794	554	215	500	548	700	152	27.81%
2150 SUPPLIES & MATERIALS		2,353	783	1,000	-	1,000	1,000	100.00%
2191 SALARIES	142,998	145,642	151,139	153,910	155,510	153,019	(2,491)	-1.60%
2191 EMPLOYEE BENEFITS	42,484	43,474	45,048	50,755	44,987	45,600	613	1.36%
21-- SUPPORTING SERVICES-PUPI	8,340,300	8,597,780	8,717,377	9,042,360	9,010,327	9,191,257	180,930	2.01%
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FUNCTION 2200

Support Services – Instructional Staff

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

Salaries - The increase in salaries is due to the combining of the data processing and technology department, as well as some additional entry level technology positions.

Purchased Services - The increase is due to District is purchasing over \$100,000 in assessments that were previously provided by the State and purchasing one Advanced Placement Test per student.

Capital Outlay - The increase is due to technology allocating funds to capital outlay for equipment replacements. This increase was offset by a decrease in technology software under the 1100 Function.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
2210 SALARIES	33,068	19,710	31,632	36,350	31,744	11,600	(20,144)	-63.46%
2210 EMPLOYEE BENEFITS	6,165	7,107	8,879	12,165	11,361	8,200	(3,161)	-27.82%
2210 PURCHASED SERVICES	126,088	126,587	121,350	65,200	45,047	45,000	(47)	-0.10%
2210 OTHER OBJECTS/TUITION				-	1,055	1,000	(55)	-5.21%
2211 SALARIES	55,254	73,980	72,382	42,000	52,200	77,400	25,200	48.28%
2211 EMPLOYEE BENEFITS	23,156	37,150	14,648	14,430	19,550	33,450	13,900	71.10%
2211 PURCHASED SERVICES	51,888	108,275	72,514	29,900	9,161	22,000	12,839	140.15%
2211 SUPPLIES & MATERIALS	4,086	14,008	8,952	6,000	-	5,000	5,000	100.00%
2212 SALARIES	14,072	54,141	42,151	45,160	58,829	41,000	(17,829)	-30.31%
2212 EMPLOYEE BENEFITS	797	2,716	697	800	1,635	900	(735)	-44.95%
2212 PURCHASED SERVICES	18,323	46,605	72,123	62,000	52,234	72,000	19,766	37.84%
2212 SUPPLIES & MATERIALS	1,250	1,762	63	1,250	864	1,250	386	44.68%
2212 OTHER OBJECTS/TUITION	6,348	93		6,800	4,050	6,800	2,750	67.90%
2213 PURCHASED SERVICES		427	1,492	-	432	6,500	6,068	1403.45%
2213 SUPPLIES & MATERIALS	17			-	-	-	-	0.00%
2216 SALARIES	195,912	172,144	188,142	206,788	188,570	140,830	(47,740)	-25.32%
2216 EMPLOYEE BENEFITS	34,599	30,921	58,295	49,450	74,306	92,830	18,524	24.93%
2216 PURCHASED SERVICES	5,112	6,068	7,216	8,200	8,692	8,190	(502)	-5.78%
2216 SUPPLIES & MATERIALS	12,393	9,637	13,792	8,900	3,676	8,900	5,224	142.11%
2216 OTHER OBJECTS/TUITION	865			-	-	-	-	0.00%
2218 SALARIES	46,951	46,361	46,062	45,000	39,563	45,000	5,437	13.74%
2218 EMPLOYEE BENEFITS	14,424	16,358	15,202	15,730	14,615	33,240	18,625	127.44%
2218 PURCHASED SERVICES	61,729	38,433	41,096	22,750	31,200	18,400	(12,800)	-41.03%
2218 SUPPLIES & MATERIALS	26,053	23,400	10,146	9,300	6,463	6,300	(163)	-2.52%
2218 OTHER OBJECTS/TUITION	2,212	1,269	200	250	297	250	(47)	-15.95%
2222 SALARIES	455,356	518,193	467,573	525,270	529,321	530,194	873	0.16%
2222 EMPLOYEE BENEFITS	99,763	107,820	89,052	91,860	97,582	98,000	418	0.43%
2222 PURCHASED SERVICES			1,500	2,500	600	2,500	1,900	316.67%
2222 SUPPLIES & MATERIALS	96,845	100,105	105,063	105,710	105,566	108,570	3,004	2.85%
2222 CAPITAL OUTLAY				-	-	13,810	13,810	100.00%
2222 OTHER OBJECTS/TUITION		300	526	600	325	600	275	84.71%

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FUNCTION 2300

Support Services – General Administration

Salaries - The increase is due to adding a special education compliance administrator. This individual will help provide guidance to staff on the legal requirements of special education.

All other increases are the result of not spending the 2015-16 amounts. The District tries to only spend what is needed.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
2310 EMPLOYEE BENEFITS		900	3,075	3,000	3,000	3,000	-	0.00%
2310 PURCHASED SERVICES	200,644	152,355	173,074	224,200	169,988	195,700	25,712	15.13%
2310 SUPPLIES & MATERIALS	393	416	581	1,500	542	1,500	958	176.75%
2310 OTHER OBJECTS/TUITION	28,776	31,178	21,422	33,400	27,091	33,400	6,309	23.29%
2319 PURCHASED SERVICES	54,221	45,568	54,351	50,000	52,266	50,000	(2,266)	-4.34%
2319 OTHER OBJECTS/TUITION	4,950	3,398	2,801	8,000	4,286	8,000	3,714	86.65%
2321 SALARIES	275,518	282,900	264,622	307,690	305,675	315,778	10,103	3.31%
2321 EMPLOYEE BENEFITS	51,182	52,668	108,567	97,530	111,405	122,140	10,735	9.64%
2321 PURCHASED SERVICES	4,632	402	2,970	3,000	3,568	3,000	(568)	-15.92%
2321 SUPPLIES & MATERIALS	229	86	129	500	66	500	434	657.58%
2321 OTHER OBJECTS/TUITION	4,549	4,130	2,901	3,250	3,324	10,750	7,426	223.41%
2323 SALARIES	269,619	273,778	281,255	285,670	290,948	290,780	(168)	-0.06%
2323 EMPLOYEE BENEFITS	52,268	53,433	53,901	56,110	57,259	62,200	4,941	8.63%
2323 PURCHASED SERVICES	1,342	389	1,333	1,000	586	1,000	414	70.65%
2323 SUPPLIES & MATERIALS	35	177	104	200	137	200	63	45.99%
2323 OTHER OBJECTS/TUITION	270	418	306	1,000	315	1,000	685	217.46%
2325 SALARIES	224,048	234,578	262,951	272,100	274,960	275,742	782	0.28%
2325 EMPLOYEE BENEFITS	47,766	49,897	51,121	53,210	54,469	56,050	1,581	2.90%
2325 PURCHASED SERVICES	512	534	993	750	-	750	750	100.00%
2325 SUPPLIES & MATERIALS	674	960	573	1,000	-	1,000	1,000	100.00%
2325 OTHER OBJECTS/TUITION	544	1,141	963	1,450	1,062	1,450	388	36.54%
2331 SALARIES	388,410	382,156	399,123	407,800	374,638	434,786	60,148	16.05%
2331 EMPLOYEE BENEFITS	63,487	67,782	70,240	72,260	74,100	80,050	5,950	8.03%
2331 PURCHASED SERVICES	135,321	52,952	61,811	54,600	8,365	53,500	45,135	539.57%
2331 SUPPLIES & MATERIALS	3,532	5,134	3,098	3,900	2,597	3,400	803	30.92%
2331 OTHER OBJECTS/TUITION	5,728	7,504	6,757	4,700	500	1,700	1,200	240.00%
23-- SUPPORT SERV-GENERAL AD	1,818,651	1,704,835	1,829,024	1,947,820	1,821,147	2,007,376	186,229	10.23%
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FUNCTION 2400

Support Services – School Administration

Salaries – The increase is due to department chairs moving through the schedule.

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

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	FYTD Activity	Original Budget	FYTD Activity	Original Budget	Difference	Difference
2410 SALARIES	2,077,042	2,084,239	2,532,427	2,584,210	2,580,202	2,656,460	76,258	2.96%
2410 EMPLOYEE BENEFITS	446,343	486,422	598,502	640,900	608,074	614,770	6,696	1.10%
2410 PURCHASED SERVICES	140,202	102,730	111,439	137,590	103,363	137,590	34,227	33.11%
2410 SUPPLIES & MATERIALS	35,772	31,696	23,752	36,140	17,502	36,140	18,638	106.49%
2410 OTHER OBJECTS/TUITION	115,730	136,944	160,794	142,450	149,338	151,950	2,612	1.75%
2490 SALARIES	2,250,996	2,254,472	2,173,023	2,509,690	2,368,956	2,467,966	99,010	4.18%
2490 EMPLOYEE BENEFITS	533,318	553,878	540,431	614,880	626,369	690,930	64,561	10.31%
24-- SUPPORT SERV-SCHOOL ADM	5,599,403	5,650,381	6,140,367	6,665,860	6,453,804	6,755,806	89,946	1.39%
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FUNCTION 2500

Support Services – Business

Supplies – The decrease is due to the District moving to a flat resource fee. The resources are budgeted in the individual departments and not the bookstore.

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	\$	%
	FYTD Activity	FYTD Activity	FYTD Activity	Original Budget	FYTD Activity	Original Budget	Difference	Difference
2510 SALARIES	234,559	239,879	247,282	249,500	248,855	251,118	2,263	0.91%
2510 EMPLOYEE BENEFITS	48,118	49,628	51,208	55,000	55,256	83,390	28,134	50.92%
2510 PURCHASED SERVICES	33,365	32,434	32,117	34,115	31,247	34,115	2,868	9.18%
2510 SUPPLIES & MATERIALS	133	621	366	1,000	117	1,000	883	752.30%
2510 OTHER OBJECTS/TUITION	761	781	809	1,800	1,354	1,800	446	32.94%
2520 PURCHASED SERVICES				-	10,136	5,000	(5,136)	-50.67%
2521 SALARIES	210,827	214,735	220,623	225,140	225,060	232,217	7,157	3.18%
2521 EMPLOYEE BENEFITS	45,803	47,030	48,817	51,390	51,886	55,080	3,194	6.16%
2521 PURCHASED SERVICES	471	131	417	2,610	639	2,750	2,111	330.36%
2521 SUPPLIES & MATERIALS	2,606	1,182	1,384	1,800	455	1,800	1,345	295.95%
2521 OTHER OBJECTS/TUITION			199	700	-	550	550	100.00%
2524 SALARIES	199,475	209,327	205,877	211,060	211,053	227,582	16,529	7.83%
2524 EMPLOYEE BENEFITS	44,943	46,390	52,808	55,180	56,598	58,680	2,082	3.68%
2524 SUPPLIES & MATERIALS	1,190	23	940	700	651	700	49	7.53%
2524 OTHER OBJECTS/TUITION	25,265	44		1,000	-	1,000	1,000	100.00%
2530 PURCHASED SERVICES			8,623	-	-	-	-	0.00%
2550 PURCHASED SERVICES	3,404	4,599	1,280	2,000	2,434	7,000	4,566	187.56%
2560 SUPPLIES & MATERIALS	174	2,091	5,771	1,000	1,425	1,000	(425)	-29.84%
2562 SUPPLIES & MATERIALS	14,592	5,114	12,729	15,000	9,673	15,000	5,327	55.07%
2570 SALARIES	225,624	243,431	235,247	254,450	244,524	236,518	(8,006)	-3.27%
2570 EMPLOYEE BENEFITS	69,065	74,955	78,362	84,080	85,123	87,640	2,517	2.96%
2570 SUPPLIES & MATERIALS	1,132,940	1,281,238	1,729,410	1,717,700	1,517,195	632,000	(885,195)	-58.34%
2570 OTHER OBJECTS/TUITION	13,894	13,021	16,621	25,200	19,118	-	(19,118)	-100.00%
2574 PURCHASED SERVICES	41,855	47,793	32,559	45,000	26,972	40,000	13,028	48.30%
2574 SUPPLIES & MATERIALS	139,585	114,584	113,333	155,400	106,430	155,400	48,970	46.01%
25-- SUPPORT SERVICES-BUSINES	2,488,650	2,629,032	3,096,783	3,190,825	2,906,201	2,131,340	(774,861)	-26.66%
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FUNCTION 2600

Support Services – Central

This area serves the communications and data processing areas. Decrease is due to the Data Processing Manager retiring and combining the data processing and technology budgets (replacement was added last year to Technology).

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
2633 SALARIES	84,819	91,876	108,233	105,150	111,983	115,753	3,770	3.59%
2633 EMPLOYEE BENEFITS	17,461	17,862	18,529	19,380	19,393	20,280	887	4.58%
2633 PURCHASED SERVICES	745	15,001	23,167	33,700	23,825	33,700	9,875	29.30%
2633 SUPPLIES & MATERIALS		2,534	19	400	-	400	400	100.00%
2633 CAPITAL OUTLAY			143	-	-	-	-	0.00%
2633 OTHER OBJECTS/TUITION	917	408	90	1,200	684	1,200	516	43.00%
2642 PURCHASED SERVICES	30,251	39,718	29,110	29,700	48,417	34,000	(14,417)	-48.54%
2642 SUPPLIES & MATERIALS	5,798	6,948	8,890	15,000	8,556	15,000	6,444	42.96%
2661 SALARIES	222,331	226,146	228,682	233,400	231,726	-	(231,726)	-99.28%
2661 EMPLOYEE BENEFITS	16,005	16,389	16,924	17,700	17,896	-	(17,896)	-101.11%
2661 SUPPLIES & MATERIALS		1,500		-		-	-	0.00%
26-- SUPPORT SERVICES-CENTRAL	378,326	418,381	433,786	455,630	462,480	220,333	(242,147)	-52.36%
	=====	=====	=====	=====	=====	=====	=====	=====

FUNCTION 2900
Other Supporting Services

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

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
2901 PURCHASED SERVICES	2,308	21,022	2,996	-	100	-	(100)	-100.00%
2901 SUPPLIES & MATERIALS	2,724			500	124	1,000	876	708.15%
29-- OTHER SUPPORTING SERVICE	5,032	21,022	2,996	500	224	1,000	776	346.95%
	=====	=====	=====	=====	=====	=====	=====	=====

FUNCTION 3000

Community Services

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

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
3000 PURCHASED SERVICES	208,759	221,920	202,194	231,320	181,068	235,650	54,582	30.14%
3000 SUPPLIES & MATERIALS	1,380	240	610	2,500	433	2,500	2,067	477.37%
3000 OTHER OBJECTS/TUITION	70	100	190	100	40	100	60	150.00%
30-- COMMUNITY SERVICES	210,209	222,260	202,994	233,920	181,541	238,250	56,709	31.24%
	=====	=====	=====	=====	=====	=====	=====	=====

FUNCTION 3700

Non-Public Schools Pupil Services

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

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
3700 PURCHASED SERVICES	46,320	81,591	111,813	82,502	85,200	85,000	(200)	-0.23%
3700 SUPPLIES & MATERIALS	2,957	8,768	4,399	-	-	-	-	0.00%
3701 SALARIES	3,379	1,806		2,000	2,343	2,000	(343)	-14.64%
3701 EMPLOYEE BENEFITS	358	568		-	849	690	(159)	-18.73%
3701 PURCHASED SERVICES	20,188	16,524	19,402	17,750	13,867	17,000	3,133	22.59%
3701 SUPPLIES & MATERIALS	1,999		525	3,000	1,805	2,500	695	38.50%
3701 NON-CAPITALIZED EQUIPME	11,243			-	-	-	-	0.00%
37-- NON-PUB SCHOOL PUPILS SE	86,444	109,256	136,138	105,252	104,064	107,190	3,126	3.00%
	=====	=====	=====	=====	=====	=====	=====	=====

FUNCTION 3800
Home/School Services

This is the budget for Title I expenditures related to Community outreach and education for the program.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
3800 SALARIES				1,500	-	4,000	4,000	100.00%
3800 EMPLOYEE BENEFITS				-	-	2,000	2,000	100.00%
3800 PURCHASED SERVICES			3,829	27,000	-	36,000	36,000	100.00%
3800 SUPPLIES & MATERIALS				25,000	260	30,000	29,740	11438.46%
38-- HOME/SCHOOL SERVICES			3,829	53,500	260	72,000	71,740	27592.31%
			=====	=====	=====	=====	=====	=====

FUNCTION 4100

Payments to Government Units

This is the budget for tuition paid to other public entities. \$140,000 for night high school is budgeted here. Previous to 2015-16, this amount was budgeted in the 4200 Function.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
4110 SPEC ED PUBLIC TUITION		40		141,000	185,805	141,000	(44,805)	-24.11%
41-- PAYMENTS TO OTHER GOVEI		40		141,000	185,805	141,000	(44,805)	-24.11%
		=====		=====	=====	=====	=====	=====

4200 Payments to Government Units

This is the budget for tuition paid to other public entities for special education programs.

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
4210 OTHER OBJECTS/TUITION	22,610	6,350	9,750	5,000	7,650	6,500	(1,150)	-15.03%
4220 OTHER OBJECTS/TUITION	2,246,785	1,911,776	2,229,257	2,040,000	1,569,457	1,597,181	27,724	1.77%
42-- PAYMENTS TO GOVERNMENT	2,269,395	1,918,126	2,239,007	2,045,000	1,577,107	1,603,681	26,574	1.68%
	=====	=====	=====	=====	=====	=====	=====	=====

**Function 6000 Contingency
and
Functions 8000 Transfers**

This is the contingency for unexpected expenditures.

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

	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 FYTD Activity	2016-17 Original Budget	\$ Difference	% Difference
6000 OTHER OBJECTS/TUITION				500,000	-	500,000	500,000	100.00%
60-- PROVISION FOR CONTINGEN				500,000	-	500,000	500,000	100.00%
8990 TRANSFERS/OTHER		800,000	1,400,000	800,000	800,000	-	(800,000)	-100.00%
89--		800,000	1,400,000	800,000	800,000	-	(800,000)	-100.00%

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus of \$9,926. The surplus is due to the District reducing the number of capital projects for the summer of 2016 because the District switched architectural firms. The District continues to try to maintain the buildings and equipment in aging buildings using the funds available under the property tax cap. This is becoming increasingly challenging as the mechanical equipment is well beyond its useful life. The Maine South absorption chiller failed at the start of the cooling season resulting in an unanticipated replacement. Many of the high schools have original boilers and water piping. While these items have been identified in the 10 Year Facility Master Plan, sufficient resources to fund the plan are not available. Below is detailed information on the budgeted revenues and expenditures.

Local Sources - Property taxes are budgeted to remain flat. In previous year's, the collection percentage decreased. In addition, there is a substantial increase in prior year tax refunds. This is the result of refunds from the Property Tax Appeals Board and the Circuit Court.

Transfers – The fund receives transfers from the Working Cash Fund on an annual basis to help fund the 10 Year Facility Master Plan. In addition, in 2015-16, a \$5,000,000 transfer from the Capital Projects Fund is budgeted to help offset the cost of the Maine West Athletic Addition.

Salaries – The increase is due to the Board approved increase. The increase was offset by savings from retirement and employee turn-over. Generally not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed. In addition, several custodial positions were open during the 2015-16 year. The District hopes to be fully staffed for 2016-17.

Employee Benefits – The increase is based on the projected mid-year increase in medical costs.

Purchased Services and Supplies– The increase is due to the purchasing of telephone cabling. The District is purchasing its own cabling. This will produce long-term savings.

Capital Outlay – The following projects from the 10 Year Facility Master Plan have been budgeted. This amount is substantially lower than previous years because the District changed architectural firms.

- Tuck-pointing and concrete repairs – Maine East
- Replacement of Pool Mechanical Systems – Maine East & Maine South
- Replacement of a portion of the auditorium power – Maine South
- Replacement of the roof – Frost Academy/Administration

All Schools:

- Paving Repairs
- Lightning Detection Systems
- Replacement (partial) of interior & exterior doors
- Ongoing floor replacement
- Ongoing kitchen equipment replacement

OPERATIONS AND MAINTENANCE FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 16,341,228	\$ 16,601,406	\$ 17,162,055	\$ 17,338,328	\$ 17,483,810	\$ 145,482	0.89%
STATE SOURCES	\$ 57,673	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRANSFER FROM OTHER FUNDS	\$ 427,900	\$ 419,600	\$ 5,410,000	\$ 5,395,600	\$ 400,000	\$ (5,010,000)	-92.85%
TOTAL REVENUES	\$ 16,826,801	\$ 17,021,006	\$ 22,572,055	\$ 22,733,928	\$ 17,883,810	\$ (4,688,245)	-27.86%
SALARIES	\$ 6,461,405	\$ 6,549,514	\$ 7,101,200	\$ 6,512,906	\$ 7,159,414	\$ 646,508	9.93%
EMPLOYEE BENEFITS	\$ 1,549,385	\$ 1,610,975	\$ 1,724,650	\$ 1,558,183	\$ 1,775,470	\$ 217,287	13.94%
PURCHASED SERVICES	\$ 2,046,599	\$ 2,093,151	\$ 1,780,500	\$ 1,844,766	\$ 2,783,500	\$ 938,734	50.89%
SUPPLIES	\$ 2,759,660	\$ 2,458,742	\$ 2,722,500	\$ 2,246,671	\$ 2,691,000	\$ 444,329	19.78%
CAPITAL OUTLAY/EQUIPMENT	\$ 4,279,660	\$ 6,900,608	\$ 9,794,085	\$ 9,358,463	\$ 3,393,500	\$ (5,964,963)	-63.74%
TUITION/OTHER OBJECTS	\$ 17,007	\$ 48,110	\$ 18,000	\$ 6,663	\$ 21,000	\$ 14,337	215.17%
CONTINGENCY			\$ 50,000		\$ 50,000	\$ 50,000	100.00%
TOTAL EXPENDITURES	\$ 17,113,716	\$ 19,661,100	\$ 23,190,935	\$ 21,527,652	\$ 17,873,884	\$ (3,653,768)	-16.97%

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.

State Revenue– This is the State reimbursement primarily for special education transportation. The budget is based on the State allocation, but because of the State's fiscal crisis the amount may be reduced.

Purchased Services – The District pays for the transportation of students in special education and for extra-curricular transportation.

TRANSPORTATION FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,035,743	\$ 337,349	\$ 634,500	\$ 577,363	\$ 768,300	\$ 190,937	33.07%
INTEREST	\$ 31,927	\$ 46,500	\$ 28,000	\$ 62,958	\$ 42,000	\$ (20,958)	-33.29%
STATE REVENUE	\$ 2,018,659	\$ 923,048	\$ 1,140,480	\$ 987,095	\$ 1,301,700	\$ 314,605	31.87%
TOTAL REVENUE	\$ 3,086,329	\$ 1,306,897	\$ 1,802,980	\$ 1,627,415	\$ 2,112,000	\$ 309,020	17.14%
 SPECIAL EDUCATION	 \$ 1,696,890	 \$ 1,795,587	 \$ 1,705,000	 \$ 1,888,840	 \$ 1,803,000	 \$ (85,840)	 -4.54%
ATHLETICS AND ACTIVITIES	\$ 454,354	\$ 429,632	\$ 495,050	\$ 505,399	\$ 506,450	\$ 1,051	0.21%
GAS FOR VANS	\$ 22,976	\$ 20,729	\$ 24,600	\$ 19,184	\$ 24,500	\$ 5,316	27.71%
CONTINGENCY			\$ 10,000		\$ 10,000	\$ 10,000	100.00%
TOTAL EXENDITURES	\$ 2,174,220	\$ 2,245,948	\$ 2,234,650	\$ 2,413,423	\$ 2,343,950	\$ 109,300	4.89%

IMRF/SOCIAL SECURITY FUND

Corporate Personal Property Replacement Tax – The budget is based on the Illinois Department of Revenue payments. This amount will be updated when the actual amounts are known. The decrease is due to the Department of Revenue over paying the District the recording a payable for the repayment of these funds.

Expenditures increased from actual to budget, but decreased from budget to budget. This is due to several positions that were not filled during the year. The budget is based on the full year expenditures for positions.

IMRF SOCIAL SECURITY FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,745,338	\$ 3,639,902	\$ 3,686,020	\$ 3,729,175	\$ 3,776,500	\$ 47,325	1.27%
CORP. PERSONNEL PROPERTY TAXES	\$ 60,275	\$ 59,521	\$ 315,650	\$ (762,670)	\$ 262,000	\$ 1,024,670	-134.35%
INTEREST	\$ 15,995	\$ 16,747	\$ 16,000	\$ 35,672	\$ 19,000	\$ (16,672)	-46.74%
	<u>\$ 3,821,608</u>	<u>\$ 3,716,170</u>	<u>\$ 4,017,670</u>	<u>\$ 3,002,178</u>	<u>\$ 4,057,500</u>	<u>\$ 39,830</u>	<u>0.99%</u>
IMRF	\$ 1,639,670	\$ 1,534,292	\$ 1,512,220	\$ 1,436,607	\$ 1,518,390	\$ 81,783	5.69%
SOCIAL SECURITY	\$ 975,085	\$ 1,006,534	\$ 1,080,560	\$ 1,037,784	\$ 1,110,080	\$ 72,296	6.97%
MEDICARE	\$ 1,088,317	\$ 1,200,434	\$ 1,287,377	\$ 1,198,270	\$ 1,236,290	\$ 38,020	3.17%
	<u>\$ 3,703,072</u>	<u>\$ 3,741,260</u>	<u>\$ 3,880,157</u>	<u>\$ 3,672,661</u>	<u>\$ 3,864,760</u>	<u>\$ 192,099</u>	<u>5.23%</u>

WORKING CASH FUND

Interest – Investment earnings are projected based on the current investment returns. Because the District has not been using the Fund Balance, long term investments were purchased allowing a greater rate of return on the investments. As these investments mature, a lower rate of return will be received.

The only expenditure in this Fund is the transfer of interest income to the Operations and Maintenance Fund.

WORKING CASH FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
INTEREST	\$ 429,485	\$ 419,718	\$ 410,000	\$ 638,612	\$ 400,000	\$ (238,612)	-37.36%
	\$ 429,485	\$ 419,718	\$ 410,000	\$ 638,612	\$ 400,000	\$ (10,000)	-2.44%
TRANSFERS TO OTHER FUNDS	\$ 427,900	\$ 419,600	\$ 410,000	\$ 395,600	\$ 400,000	\$ 4,400	1.11%
	\$ 427,900	\$ 419,600	\$ 410,000	\$ 395,600	\$ 400,000	\$ 4,400	1.11%

FIRE PREVENTION & 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 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 2016-17 fiscal year, the District will be paying for replacement of two roofing sections at Maine East and Maine South.

HEALTH LIFE SAFETY FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 611,872	\$ 891,044	\$ 1,098,100	\$ 1,166,664	\$ 1,109,700	\$ (56,964)	-4.88%
INTEREST	\$ 36,068	\$ 36,460	\$ 38,000	\$ 43,106	\$ 30,000	\$ (13,106)	-30.40%
TOTAL REVENUE	\$ 647,940	\$ 927,504	\$ 1,136,100	\$ 1,209,770	\$ 1,139,700	\$ 3,600	0.32%
 CAPITAL OUTLAY	 \$ 1,043,725	 \$ 488,529	 \$ 259,100	 \$ 630,908	 \$ 770,000	 \$ 139,092	 22.05%
TOTAL EXPENDITURES	\$ 1,043,725	\$ 488,529	\$ 259,100	\$ 630,908	\$ 770,000	\$ 139,092	22.05%

TORT IMMUNITY FUND

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

TORT IMMUNITY FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,095,554	\$ 1,088,657	\$ 1,094,700	\$ 1,103,909	\$ 1,120,500	\$ 16,591	1.50%
INTEREST/OTHER	\$ 5,163	\$ 4,047	\$ 5,000	\$ 56,244	\$ 5,000	\$ (51,244)	-91.11%
TOTAL REVENUE	\$ 1,100,717	\$ 1,092,704	\$ 1,099,700	\$ 1,160,153	\$ 1,125,500	\$ 25,800	2.35%
UNEMPLOYMENT	\$ 20,156	\$ 14,301	\$ 25,000	\$ 24,065	\$ 36,000	\$ 11,935	49.59%
WORMANS COMPENSATION	\$ 506,345	\$ 451,751	\$ 400,000	\$ 346,521	\$ 400,000	\$ 53,479	13.37%
LEGAL FEES	\$ 453,028	\$ 126,448	\$ 250,000	\$ 153,489	\$ 210,000	\$ 56,511	36.82%
CLAIMS AND OTHER EXPENSES	\$ -	\$ 112,500	\$ -	\$ 100	\$ -	\$ (100)	-100.00%
PROPERTY/LIABILITY INSURANCE	\$ 438,146	\$ 400,992	\$ 463,000	\$ 466,011	\$ 483,000	\$ 16,989	3.65%
TOTAL EXPENDITURES	\$ 1,417,675	\$ 1,105,992	\$ 1,138,000	\$ 990,186	\$ 1,129,000	\$ 138,814	14.02%

CAPITAL PROJECTS FUND

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

Donations – The Rivers Casino has pledged \$60,000 for 5 years for a culinary lab at Maine West. These annual donations will be budgeted in the Capital Projects Fund.

CAPITAL PROJECTS FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
DONATIONS	\$ 61,743		\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
STATE REVENUE	\$ 1,929,442					\$ -	#DIV/0!
INTEREST	\$ 176,464	\$ 185,226	\$ 110,000	\$ 257,383	\$ 140,000	\$ (117,383)	-45.61%
	\$ 2,167,649	\$ 185,226	\$ 170,000	\$ 317,383	\$ 200,000	\$ 30,000	117.65%
CAPITAL OUTLAY	\$ 2,102,350	\$ 1,074,950		\$ 129,320		\$ (129,320)	-100.00%
TRANSFERS TO OTHER FUNDS			\$ 5,000,000	\$ 5,000,000	\$ -	\$ (5,000,000)	-100.00%
	\$ 2,102,350	\$ 1,074,950	\$ 5,000,000	\$ 5,129,320	\$ -	\$ (5,129,320)	-100.00%

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.

SELF INSURANCE FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 663,025	\$ 625,192	\$ 670,800	\$ 693,119	\$ 652,000	\$ (41,119)	-5.93%
INTEREST	\$ 40,327	\$ 34,807	\$ 22,000	\$ 44,880	\$ 36,000	\$ (8,880)	-19.79%
BOARD CONTRIBUTIONS	\$ 10,803,919	\$ 11,128,835	\$ 11,362,800	\$ 11,606,550	\$ 12,287,200	\$ 680,650	5.86%
EMPLOYEE CONTRIBUTIONS	\$ 2,933,174	\$ 3,025,377	\$ 3,087,000	\$ 3,257,227	\$ 3,336,080	\$ 78,853	2.42%
TOTAL REVENUE	\$ 14,440,445	\$ 14,814,211	\$ 15,142,600	\$ 15,601,775	\$ 16,311,280	\$ 1,168,680	7.72%
WELLNESS	\$ 44,398	\$ 42,968	\$ 45,000	\$ 71,107	\$ 40,000	\$ (31,107)	-43.75%
PPO	\$ 9,889,978	\$ 10,679,275	\$ 10,691,000	\$ 9,699,946	\$ 10,407,200	\$ 707,254	7.29%
HMO	\$ 3,191,651	\$ 3,668,647	\$ 3,400,300	\$ 3,682,641	\$ 3,512,300	\$ (170,341)	-4.63%
HSAPPO	\$ -	\$ -	\$ -	\$ 112,563	\$ 251,000	\$ 138,437	122.99%
AFFORDABLE CARE ACT FEES	\$ 25,142	\$ 144,662	\$ 150,000	\$ 96,982	\$ 140,000	\$ 43,019	44.36%
DENTAL	\$ 768,797	\$ 802,429	\$ 804,000	\$ 877,560	\$ 866,000	\$ (11,560)	-1.32%
STOP LOSS	\$ (187,243)	\$ (118,480)	\$ 395,000	\$ (159,027)	\$ 400,000	\$ 559,027	-351.53%
ADMIN/FLEX FEES/BROKER	\$ 571,723	\$ 594,451	\$ 527,700	\$ 605,087	\$ 593,900	\$ (11,187)	-1.85%
TOTAL EXPENDITURES	\$ 14,304,446	\$ 15,813,952	\$ 16,013,000	\$ 14,986,858	\$ 16,210,400	\$ 1,223,542	8.16%

DEBT SERVICE FUND

The District has abated the debt service tax levy for the past several years. The District stopped abating with the 2015 debt service tax levy. The decline in State funding, increase in property tax refunds and overall increases in expenditures no longer make this a viable option. Below is detailed information on the 2016-17 Budget.

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

The retirement of principal is increasing and the retirement of interest decreasing as the District is paying down their outstanding debt.

DEBT SERVICE FUND

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 225,851	\$ (7,040)	\$ 735,000	\$ 795,843	\$ 1,534,270	\$ 738,427	92.79%
INTEREST	\$ 1,415	\$ 1,005	\$ 800	\$ 887	\$ 800	\$ (87)	-9.83%
TRANSFER FROM OTHER FUNDS	\$ 800,000	\$ 1,400,000	\$ 800,000	\$ 800,000	\$ -	\$ (800,000)	-100.00%
TOTAL REVENUES	\$ 1,027,266	\$ 1,393,965	\$ 1,535,800	\$ 1,596,730	\$ 1,535,070	\$ (730)	-0.05%
DEBT SERVICE FEES	\$ 240	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	#DIV/0!
RETIREMENT OF PRINCIPAL	\$ 1,200,000	\$ 1,230,000	\$ 1,260,000	\$ 1,260,000	\$ 1,290,000	\$ 30,000	2.38%
RETIREMENT OF INTEREST	\$ 262,485	\$ 233,107	\$ 203,000	\$ 202,577	\$ 173,000	\$ (29,577)	-14.60%
TOTAL EXPENDITURES	\$ 1,462,725	\$ 1,463,107	\$ 1,467,000	\$ 1,462,577	\$ 1,467,000	\$ 4,423	0.30%